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# 1982

## Census of Service Industries

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SC82-A-16

GEOGRAPHIC AREA SERIES

# Iowa



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The publications  
from the 1982 Economic and  
Agriculture Censuses are dedicated  
to the memory of Shirley Kallek,  
Associate Director for Economic Fields.  
During her career at the Bureau of the  
Census (1955 to 1983), she continually  
directed efforts to improve  
the timeliness and accuracy of  
economic statistics.

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Issued November 1984



**U.S. Department of Commerce**  
**Malcolm Baldrige**, Secretary  
**Clarence J. Brown**, Deputy Secretary  
**Sidney Jones**, Under Secretary for  
Economic Affairs

**BUREAU OF THE CENSUS**  
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**ACKNOWLEDGMENTS**—Many persons participated in the various activities of the 1982 Census of Service Industries. Primary direction of the program was performed by Shirley Kallek, Associate Director for Economic Fields (until May 1983), Charles A. Waite, her successor, and Michael G. Farrell, Assistant Director for Economic and Agriculture Censuses (until August 1984), and John H. Berry, his successor.

This report was prepared in the Business Division under the general direction of Gerald F. Cranford, Chief (until December 1983), and Howard N. Hamilton, his successor. Bobby E. Russell, Assistant Division Chief for Census Programs, was responsible for the overall planning and management of the census of service industries; he also coordinated Business Division's activities with other divisions.

Planning and implementing this report were under the direction of Sidney O. Marcus, Chief, Service Census Branch, with primary staff assistance by Jack B. Moody, Rockwell Livingston, Leatrice D. Hines, Thomas E. Bell, Tom S. Hinman, Kathryn B. Cheza, Helen M. Reilly, and Donna L. Nafzinger. Alvin H. Barten, Chief, Cross Industries Branch, with primary staff assistance by Edward D. Walker, coordinated activities, specifications, and procedures with the other economic censuses. Computer programs were developed under the general supervision of Howard R. Dennis, Assistant Division Chief for Data Processing. William C. Wester, Chief, Census Programming Branch, assisted by Steven G. McCraith, Judith A. McKay, William E. Jagg, and Robert J. Hemmig, was primarily responsible for planning and implementing the programs. The computer programs were developed by Leonard S. Sammarco, Jane M. Jaworski, Ann Chen Liau, Janice S. Farquhar, Donald K. Salzman, and Christina Arledge. Emory G. Fuller and Pearl E. Young were responsible for scheduling and control of computer processing. Quality control and sample design were under the direction of Nash J. Monsour, Assistant Division Chief for Research and Methodology, with primary staff assistance by Joseph K. Garrett, Carl A. Konschnik, and Michael Z. Shimberg. Dorothy J. Reynolds, Assistant Division Chief for Current Programs, provided valuable assistance in coordinating the current survey interface.

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# INTRODUCTION

## ECONOMIC CENSUSES OVER TIME

The early beginnings of America's industrial output were first measured in the United States in the 1810 Decennial Census and again in 1820, when questions on manufacturing were included with those for population. Beginning with the 1840 Decennial Census, there were enumerations of manufactures and mineral industries at 10-year intervals up to and including the year 1900 for manufactures and 1940 for mineral industries. The latter census was again taken for 1954, 1958, 1963, and 1967.

Because of the increasing dominance of manufacturing in the early 20th century, Congress directed that quinquennial censuses of manufactures be taken beginning in 1905. However, from 1919 through 1939, these censuses were conducted every 2 years. The need for war-related current surveys in the early 1940's postponed the next census of manufactures until 1948 (for 1947). That census was again taken for 1954, 1958, 1963, and 1967.

Retail and wholesale trade data were first collected in 1930, and in 1933 information on selected service industries was added to the data-collection operation. These business censuses, as they were called, were again taken for 1935, 1939 (as part of the 1940 decennial program), 1948, 1954, 1958, 1963, and 1967.

Information on construction industries was first obtained in 1930 and again for 1935 and 1939. Data for the full spectrum of construction industries were not gathered again until 1968 (for 1967).

The need for transportation data to supplement information available from existing governmental or private sources was recognized by Congress in the late 1950's and early 1960's. The census of transportation (consisting of several surveys) was first taken for 1963 and again for 1967.

Since 1967, all of the above censuses have been taken quinquennially as part of the Census Bureau's economic census program. (For the 1977 censuses, the coverage of the service industries was broadened from "selected services" to all services, except religious organizations and private households. A total of 41 additional four-digit standard industrial classifications<sup>1</sup> (SIC's) in 7 SIC major groups was added to the scope of the census. While most of the industries included for the first time for 1977 were covered again for 1982, some were not, i.e., hospitals; elementary and secondary schools; colleges, universities, and professional schools; junior colleges and technical institutes; labor unions and similar labor organizations; and political organizations.)

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<sup>1</sup>Standard Industrial Classification Manual: 1972. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. Stock No. 041-001-00066-6. 1977 Supplement. Stock No. 003-005-00176-0.

The first manufacturing census for an outlying area was conducted in Puerto Rico for the year 1909. Thereafter, with the exception of 1929, a census was taken at 10-year intervals through 1949. The first censuses of retail trade, wholesale trade, and selected service industries in Puerto Rico were conducted for 1939. These censuses also were taken for the years 1949, 1954, 1958, 1963, and 1967. A census of construction industries was first introduced in Puerto Rico for 1967. These censuses of Puerto Rico have been taken since then for the years 1972, 1977, and 1982.

Censuses of manufactures, retail trade, wholesale trade, and selected service industries were conducted in Guam and the Virgin Islands of the United States for 1958, 1963, 1967, 1972, 1977, and 1982. Censuses of mineral industries were taken in the Virgin Islands of the United States for the years 1958, 1963, and 1967 but not since that time. A census of construction industries was also undertaken in these areas for 1972, 1977, and 1982.

Retail trade, wholesale trade, selected service industries, manufacturing, and construction industries were canvassed for the first time in the Northern Mariana Islands in 1983 (for 1982).

For 1982, the economic censuses and agriculture censuses were conducted concurrently.

## USES OF THE ECONOMIC CENSUSES

The economic censuses are the major source for facts about the structure and functioning of the Nation's economy and provide essential information for government, business, industry, and the general public. They provide an important part of the framework for such composite measures as the gross national product, input-output measures, indexes of industrial production, and indexes measuring productivity and price levels. Information from the censuses is used to establish sampling frames and as benchmarks for current surveys of business activity, which are essential for measuring short-term economic conditions.

State and local governments use census data to assess business activities within their jurisdictions. The private sector uses the data to forecast general economic conditions; analyze sales performance; lay out sales territories; allocate funds for advertising; decide on locations for new plants, warehouses, or stores; and measure potential markets in terms of size, geographic areas, kinds of business, and kinds of products made or sold.

Following every census, thousands of businesses and other users purchase reports. Likewise, census facts are widely disseminated by trade associations, business journals, and newspapers. Volumes containing census statistics are available in most major public and college libraries. All 1982 data are available on microfiche from the U.S. Government Printing Office and most data on

computer tape from the Census Bureau. Finally, the more than 50 State Data Centers also are suppliers of economic census statistics.

## AUTHORITY AND SCOPE OF THE ECONOMIC CENSUSES

The economic censuses are required by law under title 13 of the United States Code, sections 131, 191, and 224, which directs that they be taken at 5-year intervals for the years ending in 2 and 7. The 1982 Economic Censuses covered manufacturing, mining, construction industries, retail trade, wholesale trade, service industries, and selected transportation activities. Special programs also cover minority-owned and women-owned businesses. The next economic censuses are scheduled to be taken in 1988 for the year 1987.

## CENSUS OF SERVICE INDUSTRIES

The 1982 Census of Service Industries, part of the 1982 Economic Censuses, covered service industries as defined in the Standard Industrial Classification (SIC) Manual,<sup>1</sup> except Hospitals (SIC 806), Elementary and secondary schools (SIC 821), Colleges, universities, professional schools, and junior colleges (SIC 822), Labor unions and similar labor organizations (SIC 863), Political organizations (SIC 865), Religious organizations (SIC 866), Private households (SIC 881), and governmental organizations classified in the covered industries.

Data are presented for establishments in the following classifications:

SIC code	Title
70	Hotels, rooming houses, camps, and other lodging places
72	Personal services
73	Business services
75	Automotive repair, services, and garages
76	Miscellaneous repair services
78, 79	Amusement and recreation services, including motion pictures
80, ex. 806	Health services, except hospitals
81	Legal services
823, 4, 9	Selected educational services
83	Social services
84	Noncommercial museums, art galleries, and botanical and zoological gardens
861, 2, 4, 9	Selected membership organizations
89	Miscellaneous services

This series of reports presents data for service establishments of firms subject to Federal income tax and

(in separate tables) for firms which are exempt from Federal income tax under provisions of section 501 of the Internal Revenue Code. For 1982, only establishments with some payroll during the year are included; for previous census years, all establishments are included. For a more detailed explanation, see appendix A.

Many of the "kinds of business" or operation included in this report are not commercial in the sense of a "for-profit" activity; and the terms used to describe commercial business units often are not descriptive of such services. However, in the aggregate measurement of the production and delivery of goods and services in the economy, an attempt is made to maintain as much conformity of measures as practicable. Therefore, while some of the data measures, concepts, or terms (such as "business," "establishment," and "firm") are not usually associated with many of the noncommercial and professional activities, it must be recognized that they refer to an economic unit, such as a physical location or legal entity, involved in the production or distribution of goods or rendering of services.

The basic tabulations in this report do not include data for establishments which are auxiliary (primary function is providing a service, such as warehouses) to service establishments within the same organization. Data for auxiliaries are presented for selected industrial classifications in tables included in the United States Summary report issued as part of this series. Data for auxiliaries are presented for more detailed industry breakdowns in a subsequent report issued as part of the 1982 Enterprise Statistics reports.

For the 1982 Census of Service Industries, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization. In addition, more detailed information for selected kinds of business was obtained on the various questionnaires.

Appendix A gives a more detailed explanation of census coverage and methodology.

## CENSUS DISCLOSURE RULES

In accordance with Federal law governing census reports, no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure, so this information may be released even though other information is withheld.

## GEOGRAPHIC AREAS COVERED

This report series presents data for the following areas:

1. The United States as a whole.
2. Each State and the District of Columbia.

## SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

<sup>1</sup>Standard Industrial Classification Manual: 1972. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. Stock No. 041-001-00066-6. 1977 Supplement, Stock No. 003-005-00176-0.

3. Each standard consolidated statistical area (SCSA) defined by the Office of Management and Budget as of January 1, 1982, meeting the criteria published in the 1975 Standard Metropolitan Statistical Areas manual or Federal Register, January 3, 1980, Vol. 45, No. 2.<sup>2 3</sup> An SCSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous standard metropolitan statistical areas which have a population of at least 1,000,000<sup>4</sup> and which meet specific criteria of urban character and of social and economic integration.
4. Each standard metropolitan statistical area (SMSA) defined by the Office of Management and Budget as of January 1, 1982, meeting the criteria published in the 1975 Standard Metropolitan Statistical Areas manual or Federal Register, January 3, 1980, Vol. 45, No. 2.<sup>3</sup> An SMSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants.<sup>4</sup> Each SMSA consists of one or more counties meeting standards of metropolitan character; in New England, cities and towns rather than counties are the component geographic units.
5. The area within the State outside standard metropolitan statistical areas.
6. Each county or county equivalent.<sup>5 6</sup>
7. Each municipality of 2,500 inhabitants or more incorporated as a city, borough, village, or town.<sup>4 5</sup>  
  
For the economic censuses, boroughs and census areas in Alaska, boroughs in New York, and towns in New York and Wisconsin are not included in this category.
8. Special economic urban areas (SEUA's), which include townships in New Jersey and Pennsylvania and towns in New England with 10,000 inhabitants or more.<sup>4</sup>

## DOLLAR VALUES

All dollar values presented in this report are expressed in current dollars, i.e., 1982 data are expressed in 1982 dollars and 1977 data in 1977 dollars. Consequently, when making comparisons to prior years, users of the data should consider the inflation that has occurred.

## RELIABILITY OF DATA

All data compiled in this report originated from either census questionnaires or administrative records of other Federal agencies and, therefore, are not subject to sampling errors. However, the data are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, and estimation for missing or misreported data.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Bureau of the Census obtains on computer tape limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for small employers and other establishments for which responses were not received in time for publication. For an indication of the extent that data included in these reports were obtained from the administrative records of other Federal agencies and from estimation, rather than reports directly from respondents, see appendix E. Also, see appendix A for a more detailed explanation of census coverage and methodology.

## MICROFICHE AND COMPUTER TAPES

The data in this report series are also available on microfiche and computer tapes. Microfiche reports are sold by the U.S. Government Printing Office. Computer tapes are sold by the Data User Services Division, Customer Services (Tapes), Bureau of the Census, Washington, D.C. 20233.

## SPECIAL TABULATIONS

Special tabulations of data collected in the 1982 Census of Service Industries may be obtained, depending on availability of time and personnel, on computer tape or in tabular form. The data will be in summary form and subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) as are the regular publications.

<sup>2</sup>Standard Metropolitan Statistical Areas, Revised Edition 1975 (for SMSA's prior to January 3, 1980). For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402 and Federal Register (for SMSA's since January 3, 1980), Vol. 45, No. 2, pages 956-963. Available from Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, D.C. 20503.

<sup>3</sup>On June 30, 1983, the Office of Management and Budget announced newly defined metropolitan statistical areas (MSA's), consolidated metropolitan statistical areas (CMSA's), and primary metropolitan statistical areas (PMSA's) into which previously defined SMSA's and SCSA's were restructured. The 1982 Economic Censuses publications do not present data for the newly defined areas. These areas were defined after 1982 publication plans were almost complete. Inclusion of the newly defined areas would have materially delayed the publication of the 1982 Economic Censuses reports. However, limited 1977 data for the new areas will be published in the 1984 edition of the State and Metropolitan Area Data Book, and limited 1982 data will be published in the 1985 edition.

<sup>4</sup>According to 1980 Census of Population.

<sup>5</sup>Those defined as of January 1, 1982.

<sup>6</sup>See appendix F for Alaska, Louisiana, Maryland, Missouri, Montana, Nevada, Virginia, and District of Columbia county equivalents.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief, Business Division, Bureau of the Census, Washington, D.C. 20233.

To discuss a special tabulation before submitting specifications, call 301-763-5282.

## ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

- \* See kind-of-business descriptions in appendix A for treatment of plant outlets.
- \*\* Data not provided because establishments without payroll are classified only at a broader kind-of-business level by the Internal Revenue Service.
- Represents zero.

††

Not available. Data for most establishments without payroll were extracted from information reported by businesses on Internal Revenue Service (IRS) Form 1040, Schedule C. These data could not be published as planned because many businesses were miscoded by IRS into miscellaneous categories rather than being classified in the specific kind of business.

(D) Withheld to avoid disclosing data for individual companies; data are included in broader kind-of-business totals.

(IC) Independent city.

(NA) Not available.

(NC) Not comparable.

(X) Not applicable.

n.e.c. Not elsewhere classified.

pt. Part.

r Revised.

SIC Standard Industrial Classification.

SCSA Standard Consolidated Statistical Area.

SMSA Standard Metropolitan Statistical Area.

# Users' Guide for Locating Statistics in This Report by Table Number

Information shown in tables	Table														
	1a	1b	2a	2b	3a	3b	4a	4b	5a	5b	6	7	8	9	10
<b>GEOGRAPHIC AREAS</b>															
The State . . . . .	X	X	X	X	X	X							X	X	X
SCSA's in the State . . . . .															
SMSA's in the State . . . . .							X	X							
Area of the State not in any SMSA . . . . .									X	X					
Counties in the State . . . . .											<sup>1</sup> X		X	X	
Places in the State . . . . .												<sup>1</sup> X	<sup>2</sup> X		<sup>2</sup> X
<b>DATA ITEMS<sup>3</sup></b>															
Establishments . . . . .	X	X		X			X	X	X	X	X	X	X		
Receipts . . . . .	X		X				X		X		X	X	X		
Revenue . . . . .		X						X		X					
Expenses . . . . .				X											
Annual payroll . . . . .	X	X	X	X			X	X	X	X	X	X	X		
First quarter payroll . . . . .	X	X					X	X	X	X	X	X	X		
Paid employees for pay period including March 12 . . . . .	X	X					X	X	X	X	X	X	X		
1977 to 1982 comparative statistics (receipts, payroll) . . . . .			X												
1977 to 1982 comparative statistics (expenses, payroll) . . . . .				X											
Receipts per establishment . . . . .					X										
Revenue per establishment . . . . .						X									
Expenses per establishment . . . . .						X									
Receipts per employee . . . . .					X										
Revenue per employee . . . . .						X									
Expenses per employee . . . . .						X									
Annual payroll per employee . . . . .					X	X									
Employees per establishment . . . . .					X	X									
Counties ranked by volume of receipts . . . . .														X	
Places ranked by volume of receipts . . . . .															<sup>2</sup> X

<sup>1</sup>Includes areas with 300 or more service establishments of firms subject to Federal income tax.

<sup>2</sup>Includes places with 2,500 inhabitants or more, according to the 1980 Census of Population.

<sup>3</sup>See Explanation of Terms, appendix A.

# Users' Guide for Locating Statistics in the 1982 Census of Service Industries Reports

Report and geographic area	Information shown in reports by kind of business or industry category									
	Number of establishments	Receipts/Revenue (\$1,000)	Payroll (\$1,000)	Number of employees	Selected ratios	Receipts size and employment size of establishments and firms	Concentration ratio of largest firms	Single units and multi-units	Legal form of organization	Selected topics
<b>GEOGRAPHIC AREA SERIES</b>										
United States .....	X	X	X	X	X					
State .....	X	X	X	X	X					
SCSA .....	X	X	X	X						
SMSA .....	X	X	X	X						
County .....	X	X	X	X						
Place .....	X	X	X	X						
<b>ESTABLISHMENT AND FIRM SIZE (INCLUDING LEGAL FORM OF ORGANIZATION)</b>										
United States .....	X	X	X	X		X	X	X	X	
<b>CAPITAL EXPENDITURES, DEPRECIABLE ASSETS, AND OPERATING EXPENSES</b>										
United States .....		X	X						X	X
<b>HOTELS, MOTELS, AND OTHER LODGING PLACES</b>										
United States .....	X	X	X	X						X
State .....	X	X	X	X						
SMSA .....	X	X								X
<b>MOTION PICTURE INDUSTRY</b>										
United States .....	X	X	X	X						X
State .....	X	X	X	X						
SMSA .....	X	X								X
<b>MISCELLANEOUS SUBJECTS</b>										
United States .....	X	X	X	X						X
State .....	X	X	X	X						X
SMSA .....	X	X	X	X						X

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# SUMMARY OF FINDINGS

## FIRMS SUBJECT TO FEDERAL INCOME TAX

Data from the 1982 Census of Service Industries show that Iowa's 14,591 service industries establishments of firms with payroll that were subject to Federal income tax had receipts totaling \$3.4 billion, an increase of 62 percent from \$2.1 billion in 1977.

For establishments with payroll, receipts of offices of physicians totaled \$545 million, compared to \$301 million in 1977. Other leading service kinds of business in 1982 were legal services with receipts of \$261 million; nursing and personal care facilities with \$227 million in receipts; and hotels, motor hotels, and motels, \$198 million.

Receipts per establishment averaged \$231 thousand. Data processing services averaged \$2.5 million per establishment; direct mail advertising services, \$1.6 million; industrial launderers, \$1.3 million; and tire retreading and repair shops, \$836 thousand.

Receipts per employee averaged \$32 thousand in 1982. Automotive rental and leasing services, without drivers had receipts per employee of \$88 thousand, which contrasts sharply with the \$9 thousand per employee average for child day care services.

There were 105,745 paid employees (full- and part-time) working in service industries in the State as of mid-March 1982. Nursing and personal care facilities had 16,631 employees; offices of physicians, 9,424 employees; and hotels, motor hotels, and motels, 9,250.

Polk County led all counties in the State, accounting for 23 percent of the State total for service industries receipts. Des Moines had the largest receipts among the places in the State, with 18 percent of the State total.

## ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX

Data from the census show that Iowa's 2,685 service industries establishments of firms and other organizations with payroll that were exempt from Federal income tax had revenue totaling \$727 million, expenses of \$656 million, and payroll of \$292 million in 1982.

For establishments in the tax-exempt category, nursing and personal care facilities had revenue of \$158 million. Other leading classifications were business associations with revenue of \$76 million; and individual and family social services, \$73 million.

For 1982, revenue of service establishments in Iowa averaged \$271 thousand per establishment. Nursing and personal care facilities had average revenue of \$1.3 million; business associations averaged \$327 thousand; and outpatient care facilities, \$225 thousand.

There were 37,865 paid employees (full- and part-time) working in establishments of organizations exempt from Federal income tax as of mid-March 1982. Nursing and personal care facilities had 10,731 employees; civic, social, and fraternal associations, 4,199; and individual and family social services, 3,945.

**Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1982**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partner- ships (number)					
	<b>Total.....</b>	<b>††</b>	<b>††</b>	<b>††</b>	<b>††</b>	<b>14 591</b>	<b>3 363 923</b>	<b>1 208 598</b>	<b>290 631</b>	<b>105 745</b>
70	<b>Hotels, motels, and other lodging places .....</b>	<b>††</b>	<b>††</b>	<b>††</b>	<b>††</b>	<b>553</b>	<b>203 382</b>	<b>52 978</b>	<b>13 021</b>	<b>9 492</b>
7011	Hotels, motor hotels, and motels .....	††	††	††	††	498	197 975	51 736	12 766	9 250
7011 pt.	Hotels .....	††	††	††	††	115	83 386	24 142	6 256	4 048
7011 pt.	Hotels, 25 guestrooms or more .....	††	††	††	††	70	80 741	23 670	6 122	3 884
7011 pt.	Hotels, less than 25 guestrooms .....	**	**	**	**	45	2 645	472	134	164
7011 pt.	Motels, motor hotels, and tourist courts .....	††	††	††	††	383	114 589	27 594	6 510	5 202
7011 pt.	Motels, tourist courts .....	**	**	**	**	360	91 359	21 551	5 051	4 142
7011 pt.	Motor hotels .....	**	**	**	**	23	23 230	6 043	1 459	1 060
702, 3, 4	Other lodging places .....	††	††	††	††	55	5 407	1 242	255	242
703	Trailing parks and camps .....	††	††	††	††	24	2 617	424	71	65
7032	Sporting and recreational camps .....	††	††	††	††	9	1 444	243	39	45
7033	Trailing parks and camp sites for transients .....	††	††	††	††	15	1 173	181	32	20
702, 4	Rooming, boarding, and membership lodging .....	††	††	††	††	31	2 790	818	184	177
702	Rooming and boarding houses .....	††	††	††	††	20	1 938	598	131	130
704	Organization hotels and lodging houses, on membership basis .....	††	††	††	††	11	852	220	53	47
72	<b>Personal services .....</b>	<b>††</b>	<b>††</b>	<b>††</b>	<b>††</b>	<b>2 544</b>	<b>249 760</b>	<b>83 956</b>	<b>20 047</b>	<b>11 099</b>
721	Laundry, cleaning, and garment services .....	††	††	††	††	437	75 063	26 166	6 326	3 130
7215	Coin-operated laundries and dry cleaning .....	††	††	††	††	124	8 846	1 822	420	426
7215 pt.	Coin-operated laundries and dry-cleaning stores .....	**	**	**	**	120	(D)	(D)	(D)	(D)
7215 pt.	Coin-operated laundry machine routes .....	**	**	**	**	4	(D)	(D)	(D)	(D)
721 ex.	Other laundry, cleaning, and garment services .....	††	††	††	††	313	66 217	24 344	5 906	2 704
7215	Power laundries, family and commercial* .....	**	**	**	**	19	5 837	2 519	616	315
7216	Dry-cleaning plants, except rug cleaning* .....	**	**	**	**	202	23 726	8 414	2 005	1 233
Other 721	Laundry and cleaning services, n.e.c.* .....	**	**	**	**	92	36 654	13 411	3 285	1 156
7212	Garment pressing and agents for laundries and dry cleaners .....	**	**	**	**	7	200	53	11	10
7213	Linen supply* .....	**	**	**	**	6	8 533	2 995	744	242
7217	Carpet and upholstery cleaning .....	**	**	**	**	44	3 536	1 319	288	191
7218	Industrial laundries .....	**	**	**	**	18	23 905	8 868	2 201	678
7214, 9	Other laundry, garment services, including diaper* .....	**	**	**	**	17	480	176	41	35
7214	Diaper service* .....	**	**	**	**	-	-	-	-	-
7219	Laundry and garment services, n.e.c. .....	**	**	**	**	17	480	176	41	35
722	Photographic studios, portrait .....	††	††	††	††	147	16 297	3 667	774	577
723, 4	Beauty and barber shops .....	††	††	††	††	1 306	73 952	32 447	7 439	4 574
723	Beauty shops .....	††	††	††	††	1 220	69 876	30 766	7 016	4 382
724	Barber shops .....	††	††	††	††	86	4 076	1 681	423	192
725	Shoe repair, shoe shine, and hat-cleaning shops .....	††	††	††	††	25	1 145	290	72	53
726	Funeral service and crematories .....	††	††	††	††	376	62 818	14 954	3 608	1 284
729	Miscellaneous personal services .....	††	††	††	††	253	20 485	6 432	1 828	1 481
729 pt.	Reducing salons and health clubs, except resorts .....	**	**	**	**	43	3 360	1 152	306	230
729 pt.	Tax preparation services .....	**	**	**	**	89	7 018	2 566	879	755
729 pt.	Other personal services, n.e.c. .....	**	**	**	**	121	10 107	2 714	643	496
73	<b>Business services .....</b>	<b>††</b>	<b>††</b>	<b>††</b>	<b>††</b>	<b>1 671</b>	<b>640 017</b>	<b>228 051</b>	<b>54 904</b>	<b>21 194</b>
731	Advertising .....	††	††	††	††	111	34 821	16 095	4 043	1 199
7311	Advertising agencies .....	**	**	**	**	82	23 859	11 671	3 032	605
7312	Outdoor advertising services .....	**	**	**	**	11	4 970	1 634	358	90
7313	Radio, TV, publishers' advertising representatives .....	**	**	**	**	9	1 264	431	101	35
7319	Advertising, n.e.c. .....	**	**	**	**	9	4 728	2 359	552	469
734	Services to dwellings and other buildings .....	††	††	††	††	310	53 941	28 028	6 453	3 894
7341	Window cleaning .....	**	**	**	**	10	688	282	64	39
7342	Disinfecting and exterminating services .....	**	**	**	**	57	10 254	3 535	843	275
7349	Cleaning and maintenance services, n.e.c. .....	**	**	**	**	243	42 999	24 211	5 546	3 580
737	Computer and data processing services .....	††	††	††	††	127	164 761	50 647	12 457	3 083
7372	Computer programming and other software services .....	**	**	**	**	46	18 703	5 837	1 478	394
7374	Data processing services .....	**	**	**	**	54	134 193	40 114	9 981	2 502
7374 pt.	Data processing services, except facilities management .....	**	**	**	**	49	(D)	(D)	(D)	(D)
7374 pt.	Computer facilities management .....	**	**	**	**	5	(D)	(D)	(D)	(D)
7379	Computer related services, n.e.c. .....	**	**	**	**	27	11 865	4 696	998	187
7392	Management, consulting, and public relations services .....	††	††	††	††	246	133 121	40 148	8 927	2 808
7392 pt.	Management and administrative services .....	**	**	**	**	47	19 059	9 820	2 354	556
7392 pt.	Public relations services .....	**	**	**	**	16	1 660	562	135	64
7392 pt.	Management consulting services .....	**	**	**	**	99	26 008	9 781	2 241	619
7392 pt.	Economic and sociological research .....	**	**	**	**	39	(D)	(D)	(D)	(D)
7392 pt.	Consulting services, n.e.c. .....	**	**	**	**	45	(D)	(D)	(D)	(D)
7394	Equipment rental and leasing services .....	††	††	††	††	148	42 877	9 444	2 091	659
7394 pt.	Equipment rental .....	**	**	**	**	109	28 088	6 784	1 508	486
7394 pt.	Equipment leasing, except finance leasing .....	**	**	**	**	15	7 436	957	226	68
7394 pt.	Leasing and rental of heavy construction equipment without operators .....	**	**	**	**	10	3 258	644	134	47
7394 pt.	Rental of heavy construction equipment with operators .....	**	**	**	**	14	4 095	1 059	223	58

**Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State:  
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SIC code	Kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprietorships (number)	Partnerships (number)					
<b>73</b>	<b>Business services—Con.</b>									
Other 73	Other business services.....	††	††	††	††	729	210 496	83 689	20 933	9 551
732	Credit reporting, collection agencies.....	82	15 037	5 744					1 426	565
732 pt.	Adjustment and collection agencies.....	**	**	**	**	55	7 696	3 356	740	317
732 pt.	Mercantile reporting agencies.....	**	**	**	**	3	(D)	(D)	(D)	(D)
732 pt.	Consumer credit reporting agencies.....	**	**	**	**	24	(D)	(D)	(D)	(D)
7331	Direct mail advertising services.....	**	**	**	**	22	36 137	12 961	3 153	1 339
7332	Blueprinting and photocopying services.....	**	**	**	**	15	2 786	881	165	71
7333	Commercial photography, art, and graphics.....	**	**	**	**	53	7 942	2 720	662	185
7333 pt.	Commercial photography.....	**	**	**	**	22	2 569	801	183	59
7333 pt.	Commercial art.....	**	**	**	**	11	2 735	1 108	269	55
7333 pt.	Graphic arts and related design and commercial photography, n.e.c.....	**	**	**	**	20	2 638	811	210	71
7339	Stenographic services; and reproduction services, n.e.c.....	**	**	**	**	29	4 753	2 050	516	161
736	Personnel supply services.....	**	**	**	**	102	23 073	15 760	4 032	2 019
7361	Employment agencies.....	**	**	**	**	49	5 865	3 020	894	321
7362	Help supply services.....	**	**	**	**	53	17 208	12 740	3 138	1 698
7362 pt.	Office help supply services.....	**	**	**	**	26	4 598	3 579	853	505
7362 pt.	Help supply, except office workers.....	**	**	**	**	27	12 610	9 161	2 285	1 193
7369	Facilities management services.....	**	**	**	**	-	-	-	-	-
7391	Research and development laboratories.....	**	**	**	**	8	1 073	410	61	25
7397	Testing laboratories and facilities.....	**	**	**	**	21	4 863	2 257	553	169
7393	Detective agencies and protective services.....	**	**	**	**	75	23 305	12 611	3 265	1 712
7393 pt.	Detective agencies and guard services.....	**	**	**	**	58	15 481	9 710	2 472	1 454
7393 pt.	Armored car services.....	**	**	**	**	8	3 032	1 300	318	149
7393 pt.	Burglar and fire alarm systems.....	**	**	**	**	9	4 792	1 601	475	109
7395	Photofinishing laboratories*.....	**	**	**	**	26	14 528	3 999	885	338
7399 pt.	Sign painting shops.....	**	**	**	**	11	539	172	29	18
7399 pt.	Interior designing.....	**	**	**	**	13	1 480	269	64	34
7399 pt.	Telephone answering services.....	**	**	**	**	21	6 968	1 933	434	219
735, 7396, 7399 pt.	Other business services, n.e.c.....	**	**	**	**	251	68 012	21 922	5 688	2 696
735	News syndicates.....	**	**	**	**	5	(D)	(D)	(D)	(D)
7396	Trading stamp services (sales offices).....	**	**	**	**	3	1 355	172	40	18
7399 pt.	Water softening services.....	**	**	**	**	62	16 438	3 980	971	315
7399 pt.	Packaging and labeling services.....	**	**	**	**	8	1 479	387	112	57
7399 pt.	Miscellaneous business services, n.e.c.....	**	**	**	**	173	(D)	(D)	(D)	(D)
<b>75</b>	<b>Automotive repair, services, and garages.....</b>	††	††	††	††	1 526	298 764	70 851	16 806	5 739
751	Automotive rental and leasing, without drivers.....	††	††	††	††	113	81 297	12 956	3 344	920
7512 pt.	Passenger car rental, without drivers.....	**	**	**	**	21	(D)	(D)	(D)	(D)
7512 pt.	Passenger car leasing, except finance leasing.....	**	**	**	**	18	7 218	473	96	48
7513 pt.	Truck rental, without drivers.....	**	**	**	**	17	9 730	1 529	440	143
7513 pt.	Truck leasing, except finance leasing.....	**	**	**	**	55	57 784	9 587	2 435	592
7519	Utility trailer and recreational vehicle rental.....	**	**	**	**	2	(D)	(D)	(D)	(D)
752	Automobile parking.....	††	††	††	††	49	5 153	998	252	139
7523	Parking lots.....	**	**	**	**	40	3 086	479	117	85
7525	Parking structures.....	**	**	**	**	9	2 057	519	135	54
753	Automotive repair shops.....	††	††	††	††	1 233	195 040	52 332	12 058	4 047
7538	General automotive repair shops.....	**	**	**	**	529	71 986	17 586	4 029	1 485
7538 pt.	General automotive repair shops, except diesel.....	**	**	**	**	469	55 714	12 735	2 912	1 143
7538 pt.	Diesel repair shops.....	**	**	**	**	60	16 272	4 851	1 117	342
7531	Top and body repair shops.....	††	††	††	††	439	63 100	18 283	4 271	1 383
7534, 5, 9	Other automotive repair shops.....	††	††	††	††	265	59 954	16 463	3 758	1 179
7534	Tire retreading and repair shops.....	**	**	**	**	16	13 381	2 911	699	184
7535	Paint shops.....	**	**	**	**	20	2 725	929	184	77
7539 pt.	Auto electrical and fuel system services.....	**	**	**	**	28	5 613	1 840	414	130
7539 pt.	Radiator repair.....	**	**	**	**	37	5 170	1 472	338	109
7539 pt.	Glass replacement and repair.....	**	**	**	**	26	6 432	1 688	377	126
7539 pt.	Brake, front end, and wheel alignment.....	**	**	**	**	28	4 482	1 406	343	115
7539 pt.	Exhaust system services (muffler shops).....	**	**	**	**	52	10 451	2 400	493	165
7539 pt.	Transmission repair shops.....	**	**	**	**	46	9 208	3 053	757	220
7539 pt.	Other automotive repair shops, n.e.c.....	**	**	**	**	12	2 492	764	153	53
754	Automotive services, except repair.....	††	††	††	††	131	17 274	4 565	1 152	633
7542	Car washes.....	**	**	**	**	88	9 240	2 367	596	414
7549	Other automotive services.....	**	**	**	**	43	8 034	2 198	556	219
<b>76</b>	<b>Miscellaneous repair services.....</b>	††	††	††	††	723	112 867	32 437	7 439	2 655
762	Electrical and electronic repair shops.....	††	††	††	††	201	29 552	8 616	1 987	670
7622	Radio and TV repair shops.....	††	††	††	††	91	9 932	2 263	542	243
7623, 9	Other electrical and electronic repair shops.....	††	††	††	††	110	19 620	6 353	1 445	427
7623	Refrigeration and air-conditioning repair shops.....	**	**	**	**	38	5 473	1 552	339	107
7629	Electrical and electronic repair shops, n.e.c.....	**	**	**	**	72	14 147	4 801	1 106	320
764	Reupholstery and furniture repair.....	††	††	††	††	56	3 664	1 142	241	141
763, 9	Other repair shops and related services.....	††	††	††	††	466	79 651	22 679	5 211	1 844
763	Watch, clock, and jewelry repair.....	**	**	**	**	9	1 123	425	126	38
769	Miscellaneous repair and related services.....	**	**	**	**	457	78 528	22 254	5 085	1 806
7692	Welding repair.....	**	**	**	**	117	13 380	4 010	778	373
7694	Armature rewinding shops.....	**	**	**	**	53	13 851	4 164	974	284
7699	Repair shops and related services, n.e.c.....	**	**	**	**	287	51 297	14 080	3 333	1 149
7699 pt.	Farm machinery and equipment repair shops.....	**	**	**	**	68	10 588	1 966	452	200
7699 pt.	Lawnmower, saw, knife, tool sharpening and repair.....	**	**	**	**	22	2 699	678	168	68
7699 pt.	Sewer and septic tank cleaning services.....	**	**	**	**	29	5 780	2 090	434	121
7699 pt.	Other repair and related services, n.e.c.....	**	**	**	**	168	32 230	9 346	2 279	760

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				Individual proprie- torships (number)	Partnerships (number)					
78, 79	Amusement and recreation services, including motion pictures...	††	††	††	††	980	185 666	38 362	8 696	7 089
781, 2	Motion picture production, distribution, and services .....	††	††	††	††	25	22 851	2 161	475	157
7813	Motion picture production, except for TV .....	††	††	††	††	7	2 322	532	105	35
7814	Motion picture, tape production for TV .....	**	**	**	**	1	(D)	(D)	(D)	(D)
7819	Services allied to motion picture production .....	**	**	**	**	5	900	331	69	24
7823	Motion picture film exchanges .....	**	**	**	**	10	19 212	1 095	244	73
7824	Film or tape distribution for TV .....	**	**	**	**	-	-	-	-	-
7829	Services allied to motion picture distribution .....	**	**	**	**	2	(D)	(D)	(D)	(D)
783	Motion picture theaters .....	††	††	††	††	183	32 111	5 868	1 265	1 443
7832	Motion picture theaters, except drive-in .....	††	††	††	††	142	28 866	5 148	1 187	1 358
7833	Drive-in motion picture theaters .....	**	**	**	**	41	3 245	720	78	85
792	Producers, orchestras, and entertainers .....	††	††	††	††	39	2 586	958	193	209
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services .....	**	**	**	**	6	1 265	459	100	81
7922 pt.	Producers of live theatrical productions .....	**	**	**	**	3	(D)	(D)	(D)	(D)
7922 pt.	Producers of radio and TV shows, except tape .....	**	**	**	**	-	-	-	-	-
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents .....	**	**	**	**	2	(D)	(D)	(D)	(D)
7922 pt.	Other theatrical services .....	**	**	**	**	1	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups .....	**	**	**	**	33	1 321	499	93	128
7929 pt.	Dance groups and artists .....	**	**	**	**	2	(D)	(D)	(D)	(D)
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations .....	**	**	**	**	-	-	-	-	-
7929 pt.	Other music and entertainment presentations .....	**	**	**	**	31	(D)	(D)	(D)	(D)
793	Bowling alleys and billiards and pool establishments .....	††	††	††	††	238	45 159	11 340	3 131	2 524
7932	Billiard and pool establishments .....	††	††	††	††	26	1 609	367	92	73
7933	Bowling alleys .....	††	††	††	††	212	43 550	10 973	3 039	2 451
79 ex. 792, 3	Commercial sports and other amusement and recreation services ..	††	††	††	††	495	82 959	18 035	3 632	2 756
794	Commercial sports .....	††	††	††	††	19	3 739	538	72	47
7941	Professional sports clubs, managers, promoters .....	††	††	††	††	7	1 843	279	39	24
7941 pt.	Baseball clubs .....	**	**	**	**	6	(D)	(D)	(D)	(D)
7941 pt.	Football clubs .....	**	**	**	**	-	-	-	-	-
7941 pt.	Other professional sports clubs .....	**	**	**	**	1	(D)	(D)	(D)	(D)
7941 pt.	Managers and promoters .....	**	**	**	**	-	-	-	-	-
7948	Racing, including track operation .....	††	††	††	††	12	1 896	259	33	23
7948 pt.	Auto race track operation .....	**	**	**	**	10	(D)	(D)	(D)	(D)
7948 pt.	Horse race track operation .....	**	**	**	**	-	-	-	-	-
7948 pt.	Dog race track operation .....	**	**	**	**	-	-	-	-	-
7948 pt.	Racing stables and racing, n.e.c. ....	**	**	**	**	2	(D)	(D)	(D)	(D)
79 ex. 792, 3, 4	Other amusement and recreation services .....	††	††	††	††	476	79 220	17 497	3 560	2 709
791	Dance halls, studios, and schools .....	**	**	**	**	55	(D)	(D)	(D)	(D)
791 pt.	Public dance halls or ballrooms .....	**	**	**	**	19	2 587	523	108	198
791 pt.	Dance schools, including children's and professionals' .....	**	**	**	**	36	(D)	(D)	(D)	(D)
7992	Public golf courses .....	**	**	**	**	38	4 727	1 042	155	164
7993	Coin-operated amusement device operators .....	**	**	**	**	74	24 263	3 868	877	327
7996	Amusement parks .....	**	**	**	**	6	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs .....	**	**	**	**	151	23 233	6 649	1 209	1 053
7999	Amusement and recreation services, n.e.c. ....	**	**	**	**	152	15 914	3 524	914	782
7999 pt.	Concession operators of amusement devices, rides .....	**	**	**	**	5	544	118	27	31
7999 pt.	Carnivals, circuses, and fairs .....	**	**	**	**	10	1 497	284	6	14
7999 pt.	Carnivals and circuses .....	**	**	**	**	9	(D)	(D)	(D)	(D)
7999 pt.	Fairs .....	**	**	**	**	1	(D)	(D)	(D)	(D)
7999 pt.	Other commercial recreation and amusements .....	**	**	**	**	137	13 873	3 122	881	737
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens .....	**	**	**	**	3	52	15	-	-
7999 pt.	Roller skating rinks .....	**	**	**	**	34	4 361	1 065	310	286
7999 pt.	Ice skating rinks .....	**	**	**	**	4	705	160	47	37
7999 pt.	Other amusement and recreation services, n.e.c. ....	**	**	**	**	96	8 755	1 882	524	414
80, ex. 806	Health services, except hospitals .....	††	††	††	††	3 935	1 107 755	503 311	121 059	34 692
801	Offices of physicians .....	††	††	††	††	1 428	544 529	280 092	67 181	9 424
802	Offices of dentists .....	††	††	††	††	1 181	175 414	61 241	14 808	4 608
803	Offices of osteopathic physicians .....	††	††	††	††	201	35 254	14 390	3 715	758
8041	Offices of chiropractors .....	††	††	††	††	286	23 877	5 644	1 367	668
8042	Offices of optometrists .....	††	††	††	††	285	42 134	9 857	2 295	844
805	Nursing and personal care facilities .....	††	††	††	††	286	227 167	108 452	25 978	16 631
8051	Skilled nursing care facilities .....	**	**	**	**	30	30 328	14 363	3 586	2 084
8059	Nursing and personal care facilities, n.e.c. ....	**	**	**	**	256	196 839	94 089	22 392	14 547
8049, 807, 8, 9	Other health services .....	††	††	††	††	268	59 380	23 635	5 715	1 759
807	Medical and dental laboratories .....	††	††	††	††	86	32 510	14 070	3 415	957
8071	Medical laboratories .....	††	††	††	††	29	18 371	7 033	1 716	491
8072	Dental laboratories .....	††	††	††	††	57	14 139	7 037	1 699	466
8049, 808, 9	Other health services, n.e.c. ....	††	††	††	††	182	26 870	9 565	2 300	802
8049	Offices of health practitioners, n.e.c. ....	**	**	**	**	111	12 177	4 410	1 057	362
808	Outpatient care facilities .....	**	**	**	**	38	9 850	3 968	970	230
809	Health and allied services, n.e.c. ....	**	**	**	**	33	4 843	1 187	273	210
81	Legal services .....	††	††	††	††	1 371	260 563	69 459	16 437	5 330

**Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State:  
1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partners- hips (number)					
823, 4, 9	<b>Selected educational services</b> .....	††	††	††	††	40	7 960	2 677	626	273
823	Libraries and information centers .....	**	**	**	**	3	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools.....	**	**	**	**	15	4 285	1 437	336	136
8241	Correspondence schools .....	**	**	**	**	-	-	-	-	-
8243	Data processing schools .....	**	**	**	**	1	(D)	(D)	(D)	(D)
8244	Business and secretarial schools .....	**	**	**	**	4	2 602	1 152	275	84
8249	Vocational schools, except vocational high schools, n.e.c. ....	**	**	**	**	10	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c. ....	**	**	**	**	22	(D)	(D)	(D)	(D)
891	<b>Engineering, architectural, and surveying services</b> .....	††	††	††	††	279	140 731	66 116	16 663	3 008
891 pt.	Architectural services .....	**	**	**	**	92	32 718	13 792	3 170	604
891 pt.	Engineering services .....	**	**	**	**	151	101 086	48 391	12 392	2 168
891 pt.	Surveying services .....	**	**	**	**	36	6 927	3 933	1 101	236
893	<b>Accounting, auditing, and bookkeeping services</b> .....	††	††	††	††	597	129 083	49 097	12 252	3 200
83, 892, 9	<b>Social and other services</b> .....	††	††	††	††	372	27 375	11 303	2 681	1 974
83	Social services .....	**	**	**	**	349	24 093	10 541	2 524	1 904
835	Child day care services .....	**	**	**	**	255	8 153	3 504	911	924
832, 3, 6, 9	Other social services .....	**	**	**	**	94	15 940	7 037	1 613	980
832	Individual and family social services .....	**	**	**	**	38	2 643	1 182	267	153
833	Job training and vocational rehabilitation services .....	**	**	**	**	4	(D)	(D)	(D)	(D)
836	Residential care .....	**	**	**	**	42	10 297	4 226	969	682
839	Social services, n.e.c. ....	**	**	**	**	10	(D)	(D)	(D)	(D)
892, 9	Other services .....	**	**	**	**	23	3 282	762	157	70
892	Noncommercial educational, scientific, and research organizations .....	**	**	**	**	3	185	64	20	9
899	Services, n.e.c. ....	**	**	**	**	20	3 097	698	137	61

**Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State:  
1982**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	<b>Total</b> .....	2 685	727 022	292 421	68 853	37 865
7011 pt., 7032, 704	<b>Hotels, camps, and membership lodging</b> .....	118	11 265	3 101	692	652
7011 pt.	Hotels .....	7	1 339	598	135	118
7032	Sporting and recreational camps .....	16	2 460	864	137	117
704	Organization hotels and lodging houses, on membership basis .....	95	7 466	1 639	420	417
7391, 2, 7	<b>Research, testing, and consulting services</b> .....	6	(D)	(D)	(D)	(D)
7391	Research and development laboratories .....	-	-	-	-	-
7392	Management, consulting, and public relations services .....	4	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities .....	2	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	<b>Selected amusement, recreation, and related services</b> .....	238	56 727	18 974	3 896	2 500
792	Producers, orchestras, and entertainers .....	20	6 248	1 623	356	384
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services .....	7	4 326	998	179	167
7929	Bands, orchestras, actors, and other entertainers and entertainment groups .....	13	1 922	625	177	217
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens .....	38	7 768	2 557	565	260
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens .....	7	2 068	669	165	104
84	Noncommercial museums, art galleries, and botanical and zoological gardens .....	31	5 700	1 888	400	156
8411	Noncommercial museums and art galleries .....	28	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens .....	3	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs .....	141	35 217	13 561	2 771	1 674
7999 pt.	Fairs .....	39	7 494	1 233	204	182
805, 8, 9	<b>Selected health services</b> .....	233	194 633	102 822	24 678	12 318
805	Nursing and personal care facilities .....	120	158 438	83 651	20 132	10 731
8051	Skilled nursing care facilities .....	11	50 480	23 188	5 684	2 305
8059	Nursing and personal care facilities, n.e.c. ....	109	107 958	60 463	14 448	8 426
808	Outpatient care facilities .....	82	18 428	8 944	2 174	671
809	Health and allied services, n.e.c. ....	31	17 767	10 227	2 372	916
81	<b>Legal aid societies and similar legal services</b> .....	16	(D)	(D)	(D)	(D)

**Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State:  
1982—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
823, 4, 9	<b>Selected educational services</b> .....	19	(D)	(D)	(D)	(D)
823	Libraries and information centers .....	6	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools .....	3	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c. ....	3	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools .....	10	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c. ....	10	(D)	(D)	(D)	(D)
83	<b>Social services</b> .....	978	227 455	94 474	22 042	13 999
835	Child day care services .....	199	10 290	6 581	1 635	1 441
832, 3, 6, 9	Other social services .....	779	217 165	87 893	20 407	12 558
832	Individual and family social services .....	399	72 811	30 379	7 360	3 945
833	Job training and vocational rehabilitation services .....	70	28 186	15 371	3 113	3 531
836	Residential care .....	159	54 613	28 760	6 819	3 530
839	Social services, n.e.c. ....	151	61 555	13 383	3 115	1 552
861, 2, 4, 9	<b>Selected membership organizations</b> .....	1 069	200 918	60 814	14 789	7 180
861	Business associations .....	231	75 621	21 637	5 271	1 467
864	Civic, social, and fraternal associations .....	566	69 488	23 219	5 610	4 199
862, 9	Other membership organizations .....	272	55 809	15 958	3 908	1 514
862	Professional membership organizations .....	68	10 218	2 943	706	233
869	Membership organizations, n.e.c. ....	204	45 591	13 015	3 202	1 281
892	<b>Noncommercial educational, scientific, and research organizations</b> .....	8	(D)	(D)	(D)	(D)

**Table 2a. Comparative Statistics for Firms Subject to Federal Income Tax for the State:  
1982 and 1977**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	All establishments					Establishments with payroll					
				Receipts			Receipts		Annual payroll			
		1982 (number)	1977 (number)	1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982	1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982	1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982
	<b>Total</b> .....	††	38 267	††	2 378 308	(NA)	3 363 923	2 071 435	62.4	1 208 598	698 695	73.0
70	<b>Hotels, motels, and other lodging places</b> ..	††	1 095	††	157 218	(NA)	203 382	149 336	36.2	52 978	40 775	29.9
7011	Hotels, motor hotels, and motels .....	††	754	††	148 686	(NA)	197 975	144 786	36.7	51 736	39 935	29.6
7011 pL	Hotels .....	††	155	††	40 949	(NA)	83 386	40 491	105.9	24 142	13 391	80.3
7011 pL	Hotels, 25 guestrooms or more .....	††	..	††	..	..	80 741	38 548	109.5	23 670	13 007	82.0
7011 pL	Hotels, less than 25 guestrooms .....	††	..	††	..	..	2 645	1 943	36.1	472	384	22.9
7011 pL	Motels, motor hotels, and tourist courts ..	††	599	††	107 737	(NA)	114 589	104 295	9.9	27 594	26 544	4.0
7011 pL	Motels, tourist courts .....	††	..	††	..	..	91 359	84 046	8.7	21 551	20 514	5.1
7011 pL	Motor hotels .....	††	..	††	..	..	23 230	20 249	14.7	6 043	6 030	.2
702, 3, 4	Other lodging places .....	††	(NC)	††	(NC)	(X)	5 407	(NC)	(X)	1 242	(NC)	(X)
703	Trailer parks and camps .....	††	203	††	5 088	(NA)	2 617	1 825	43.4	424	319	32.9
702, 4	Rooming, boarding, and membership lodging .....	††	(NC)	††	(NC)	(X)	2 790	(NC)	(X)	818	(NC)	(X)
72	<b>Personal services</b> .....	††	9 838	††	230 494	(NA)	249 760	175 883	42.0	83 956	59 388	41.4
721	Laundry, cleaning, and garment services ..	††	848	††	61 803	(NA)	75 063	55 809	34.5	26 166	19 327	35.4
7215	Coin-operated laundries and dry cleaning .....	††	365	††	10 154	(NA)	8 846	6 678	32.5	1 822	1 227	48.5
721 ex.	Other laundry, cleaning, and garment services .....	††	483	††	51 649	(NA)	66 217	49 131	34.8	24 344	18 100	34.5
7215	Power laundries, family and commercial .....	††	..	††	..	..	5 837	5 916	-1.3	2 519	2 824	-10.8
7216	Dry-cleaning plants, except rug cleaning .....	††	..	††	..	..	23 726	16 880	40.6	8 414	6 068	38.7
Other 721	Laundry and cleaning services, n.e.c. *	††	..	††	..	..	36 654	26 335	39.2	13 411	9 208	45.6
7212	Garment pressing and agents for laundries and dry cleaners .....	††	..	††	..	..	200	134	49.3	53	24	120.8
7213	Linen supply .....	††	..	††	..	..	8 533	5 971	42.9	2 995	2 323	28.9
7217	Carpet and upholstery cleaning .....	††	..	††	..	..	3 536	3 330	6.2	1 319	1 024	28.8
7218	Industrial laundries .....	††	..	††	..	..	23 905	16 462	45.2	8 868	5 688	55.9
7214, 9	Other laundry, garment services, including diaper .....	††	..	††	..	..	480	438	9.6	176	149	18.1
722	Photographic studios, portrait .....	††	526	††	16 011	(NA)	16 297	12 089	34.8	3 667	2 536	44.6
723, 4	Beauty and barber shops .....	††	4 871	††	80 076	(NA)	73 952	52 216	41.6	32 447	24 000	35.2
723	Beauty shops .....	††	3 773	††	64 481	(NA)	69 876	46 836	49.2	30 766	22 100	39.2
724	Barber shops .....	††	1 098	††	15 595	(NA)	4 076	5 380	-24.2	1 681	1 900	-11.5
725	Shoe repair, shoe shine, and hat-cleaning shops .....	††	138	††	2 872	(NA)	1 145	1 383	-17.2	290	278	4.3
726	Funeral service and crematories .....	††	434	††	46 433	(NA)	62 818	43 345	44.9	14 954	9 547	56.6
729	Miscellaneous personal services .....	††	3 021	††	23 299	(NA)	20 485	11 041	85.5	6 432	3 700	73.8

**Table 2a. Comparative Statistics for Firms Subject to Federal Income Tax for the State: 1982 and 1977—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	All establishments					Establishments with payroll					
		1982 (number)	1977 (number)	Receipts			Receipts			Annual payroll		
				1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982	1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982	1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982
73	Business services-----	††	5 315	††	347 400	(NA)	640 017	294 589	117.3	228 051	118 080	93.1
731	Advertising-----	††	310	††	25 438	(NA)	34 821	22 144	57.2	16 095	9 863	63.2
7311	Advertising agencies-----	**	**	**	**	**	23 859	13 630	75.0	11 671	7 228	61.5
7312	Outdoor advertising services-----	**	**	**	**	**	4 970	4 333	14.7	1 634	1 524	7.2
7313	Radio, TV, publishers' advertising representatives-----	**	**	**	**	**	1 264	(D)	(D)	431	(D)	(D)
7319	Advertising, n.e.c.-----	**	**	**	**	**	4 728	(D)	(D)	2 359	(D)	(D)
734	Services to dwellings and other buildings --	††	764	††	31 529	(NA)	53 941	27 573	95.6	28 028	15 316	83.0
7341	Window cleaning-----	**	**	**	**	**	688	588	17.0	282	250	12.8
7342	Disinfecting and exterminating services --	**	**	**	**	**	10 254	6 407	60.0	3 535	2 362	49.7
7349	Cleaning and maintenance services, n.e.c.-----	**	**	**	**	**	42 999	20 578	109.0	24 211	12 704	90.6
737	Computer and data processing services ---	††	95	††	53 725	(NA)	164 761	53 377	208.7	50 647	18 071	180.3
7372	Computer programming and other software services-----	**	**	**	**	**	18 703	4 702	297.8	5 837	2 138	173.0
7374	Data processing services-----	**	**	**	**	**	134 193	(D)	(D)	40 114	(D)	(D)
7379	Computer related services, n.e.c.-----	**	**	**	**	**	11 865	(D)	(D)	4 696	(D)	(D)
7392	Management, consulting, and public relations services-----	††	958	††	50 629	(NA)	133 121	42 290	214.8	40 148	16 737	139.9
7394	Equipment rental and leasing services-----	††	254	††	25 237	(NA)	42 877	21 939	95.4	9 444	5 866	61.0
Other 73	Other business services-----	††	2 934	††	160 842	(NA)	210 496	127 266	65.4	83 689	52 227	60.2
732	Credit reporting, collection agencies-----	**	**	**	**	**	15 037	(D)	(D)	5 744	(D)	(D)
7331	Direct mail advertising services-----	**	**	**	**	**	36 137	18 406	96.3	12 961	7 821	65.7
7332	Blueprinting and photocopying services--	**	**	**	**	**	2 786	1 286	116.6	881	305	188.9
7333	Commercial photography, art, and graphics-----	**	**	**	**	**	7 942	4 940	60.8	2 720	1 573	72.9
7339	Stenographic services; and reproduction services, n.e.c.-----	**	**	**	**	**	4 753	(D)	(D)	2 050	(D)	(D)
736	Personnel supply services-----	**	**	**	**	**	23 073	13 509	70.8	15 760	8 852	78.0
7361	Employment agencies-----	**	**	**	**	**	5 865	4 006	46.4	3 020	2 012	50.1
7362	Help supply services-----	**	**	**	**	**	17 208	9 503	81.1	12 740	6 840	86.3
7369	Facilities management services-----	**	**	**	**	**	-	-	-	-	-	-
7391	Research and development laboratories --	**	**	**	**	**	1 073	216	396.8	410	108	279.6
7397	Testing laboratories and facilities-----	**	**	**	**	**	4 863	3 613	34.6	2 257	1 522	48.3
7393	Detective agencies and protective services-----	**	**	**	**	**	23 305	15 110	54.2	12 611	9 673	30.4
7395	Photofinishing laboratories*-----	**	**	**	**	**	14 528	10 495	38.4	3 999	2 757	45.0
7399 pt.	Sign painting shops-----	**	**	**	**	**	539	651	-17.2	172	178	-3.4
7399 pt.	Interior designing-----	**	**	**	**	**	1 480	1 091	35.7	269	150	79.3
7399 pt.	Telephone answering services-----	**	**	**	**	**	6 968	3 548	96.4	1 933	1 202	60.8
735, 7396, 7399 pt.	Other business services, n.e.c.-----	**	**	**	**	**	68 012	(D)	(D)	21 922	(D)	(D)
75	Automotive repair, services, and garages --	††	3 429	††	281 059	(NA)	298 764	241 087	23.9	70 851	52 143	35.9
751	Automotive rental and leasing, without drivers-----	††	165	††	78 314	(NA)	81 297	76 593	6.1	12 956	9 400	37.8
752	Automobile parking-----	††	63	††	4 174	(NA)	5 153	4 062	26.9	998	864	15.5
7523	Parking lots-----	**	**	**	**	**	3 096	2 146	44.3	479	322	48.8
7525	Parking structures-----	**	**	**	**	**	2 057	1 916	7.4	519	542	-4.3
753	Automotive repair shops-----	††	2 743	††	177 000	(NA)	195 040	145 454	34.1	52 332	38 094	37.4
7538	General automotive repair shops-----	††	1 519	††	71 953	(NA)	71 986	50 769	41.8	17 586	11 361	54.8
7538 pt.	General automotive repair shops, except diesel-----	**	**	**	**	**	55 714	42 719	30.4	12 735	9 354	36.1
7538 pt.	Diesel repair shops-----	**	**	**	**	**	16 272	8 050	102.1	4 851	2 007	141.7
7531	Top and body repair shops-----	††	853	††	60 028	(NA)	63 100	52 444	20.3	18 283	15 334	19.2
7534, 5, 9	Other automotive repair shops-----	††	371	††	45 019	(NA)	59 954	42 241	41.9	16 463	11 399	44.4
7534	Tire retreading and repair shops-----	**	**	**	**	**	13 381	10 081	32.7	2 911	2 035	43.0
7535	Paint shops-----	**	**	**	**	**	2 725	3 762	-27.6	929	1 199	-22.5
7539 pt.	Auto electrical and fuel system services-----	**	**	**	**	**	5 613	3 310	69.6	1 840	960	91.7
7539 pt.	Radiator repair-----	**	**	**	**	**	5 170	2 691	92.1	1 472	807	82.4
7539 pt.	Glass replacement and repair-----	**	**	**	**	**	6 432	4 381	46.8	1 688	1 075	57.0
7539 pt.	Brake, front end, and wheel alignment--	**	**	**	**	**	4 482	4 664	-3.9	1 406	1 285	9.4
7539 pt.	Exhaust system services (muffler shops)-----	**	**	**	**	**	10 451	4 122	153.5	2 400	1 024	134.4
7539 pt.	Transmission repair shops-----	**	**	**	**	**	9 208	7 631	20.7	3 053	2 469	23.7
7539 pt.	Other automotive repair shops, n.e.c.--	**	**	**	**	**	2 492	1 599	55.8	764	545	40.2
754	Automotive services, except repair-----	††	458	††	21 571	(NA)	17 274	14 978	15.3	4 565	3 785	20.6
7542	Car washes-----	**	**	**	**	**	9 240	8 421	9.7	2 367	1 644	44.0
7549	Other automotive services-----	**	**	**	**	**	8 034	6 557	22.5	2 198	2 141	2.7
76	Miscellaneous repair services-----	††	3 022	††	118 314	(NA)	112 867	91 143	23.8	32 437	24 810	30.7
762	Electrical and electronic repair shops-----	††	825	††	34 626	(NA)	29 552	25 720	14.9	8 616	7 272	18.5
7622	Radio and TV repair shops-----	††	514	††	16 397	(NA)	9 932	10 445	-4.9	2 263	2 682	-15.6
7623, 9	Other electrical and electronic repair shops-----	††	311	††	18 229	(NA)	19 620	15 275	28.4	6 353	4 590	38.4
7623	Refrigeration and air-conditioning repair shops-----	**	**	**	**	**	5 473	4 793	14.2	1 552	1 191	30.3
7629	Electrical and electronic repair shops, n.e.c.-----	**	**	**	**	**	14 147	10 482	35.0	4 801	3 399	41.2
764	Reupholstery and furniture repair-----	††	565	††	8 808	(NA)	3 664	4 604	-20.4	1 142	1 258	-9.2

**Table 2a. Comparative Statistics for Firms Subject to Federal Income Tax for the State: 1982 and 1977—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	All establishments					Establishments with payroll					
		1982 (number)	1977 (number)	Receipts			Receipts			Annual payroll		
				1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982	1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982	1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982
76	Miscellaneous repair services—Con.											
763, 9	Other repair shops and related services	††	1 632	††	74 880	(NA)	79 651	60 819	31.0	22 679	16 280	39.3
763	Watch, clock, and jewelry repair	††	††	††	††	††	1 123	806	39.3	425	215	97.7
769	Miscellaneous repair and related services	††	††	††	††	††	78 528	60 013	30.9	22 254	16 065	38.5
7692	Welding repair	††	††	††	††	††	13 380	10 903	22.7	4 010	2 597	54.4
7694	Armature rewinding shops	††	††	††	††	††	13 851	12 767	8.5	4 164	3 553	17.2
7699	Repair shops and related services, n.e.c.	††	††	††	††	††	51 297	36 343	41.1	14 080	9 915	42.0
78, 79	Amusement and recreation services, including motion pictures	††	2 360	††	154 347	(NA)	185 666	140 691	32.0	38 362	29 430	30.3
781, 2	Motion picture production, distribution, and services	††	50	††	24 245	(NA)	22 851	23 825	-4.1	2 161	2 647	-18.4
783	Motion picture theaters	††	215	††	29 369	(NA)	32 111	28 970	10.8	5 868	5 046	16.3
7832	Motion picture theaters, except drive-in	††	††	††	††	††	28 866	24 294	18.8	5 148	4 204	22.5
7833	Drive-in motion picture theaters	††	††	††	††	††	3 245	4 676	-30.6	720	842	-14.5
792	Producers, orchestras, and entertainers	††	818	††	8 901	(NA)	2 586	3 323	-22.2	958	1 180	-18.8
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	††	††	††	††	††	1 265	(D)	(D)	459	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	††	††	††	††	††	1 321	(D)	(D)	499	(D)	(D)
793	Bowling alleys and billiards and pool establishments	††	280	††	36 131	(NA)	45 159	34 776	29.9	11 340	8 404	34.9
7932	Billiard and pool establishments	††	49	††	1 933	(NA)	1 609	1 617	-5	367	327	12.2
7933	Bowling alleys	††	231	††	34 198	(NA)	43 550	33 159	31.3	10 973	8 077	35.9
79 ex. 792, 3	Commercial sports and other amusement and recreation services	††	997	††	55 701	(NA)	82 959	49 797	66.6	18 035	12 153	48.4
794	Commercial sports	††	††	††	††	††	3 739	4 353	-14.1	538	762	-29.4
7941	Professional sports clubs, managers, promoters	††	††	††	††	††	1 843	1 383	33.3	279	340	-18.0
7948	Racing, including track operation	††	††	††	††	††	1 896	2 970	-36.2	259	422	-38.6
79 ex. 792, 3, 4	Other amusement and recreation services	††	††	††	††	(NA)	79 220	45 444	74.3	17 497	11 391	53.6
791	Dance halls, studios, and schools	††	††	††	††	††	(D)	2 988	(D)	(D)	812	(D)
7992	Public golf courses	††	††	††	††	††	4 727	(D)	(D)	1 042	(D)	(D)
7993	Coin-operated amusement device operators	††	††	††	††	††	24 263	7 319	231.5	3 868	1 606	140.8
7996	Amusement parks	††	††	††	††	††	(D)	(D)	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	††	††	††	††	††	23 233	15 213	52.7	6 649	4 162	59.8
7999	Amusement and recreation services, n.e.c.	††	††	††	††	††	15 914	8 842	80.0	3 524	1 959	79.9
7999 pt.	Concession operators of amusement devices, rides	††	††	††	††	††	544	254	114.2	118	79	49.4
7999 pt.	Carnivals, circuses, and fairs	††	††	††	††	††	1 497	2 265	-33.9	284	373	-23.9
7999 pt.	Other commercial recreation and amusements	††	††	††	††	††	13 873	6 323	119.4	3 122	1 507	107.2
80, ex. 806	Health services, except hospitals	††	4 713	††	(D)	(NA)	1 107 755	(D)	(D)	503 311	(D)	(D)
801	Offices of physicians	††	1 584	††	316 468	(NA)	544 529	300 830	81.0	280 092	130 641	114.4
802	Offices of dentists	††	1 162	††	113 577	(NA)	175 414	108 400	61.8	61 241	32 359	89.3
803	Offices of osteopathic physicians	††	178	††	19 830	(NA)	35 254	18 758	87.9	14 390	6 069	137.1
8041	Offices of chiropractors	††	436	††	19 799	(NA)	23 877	15 881	50.3	5 644	2 687	110.0
8042	Offices of optometrists	††	283	††	31 360	(NA)	42 134	28 877	45.9	9 857	6 017	63.8
805	Nursing and personal care facilities	††	481	††	135 184	(NA)	227 167	134 172	69.3	108 452	66 593	62.9
8049, 807, 8, 9	Other health services	††	589	††	(D)	(NA)	59 380	(D)	(D)	23 635	(D)	(D)
807	Medical and dental laboratories	††	107	††	(D)	(NA)	32 510	17 880	81.8	14 070	7 167	96.3
8071	Medical laboratories	††	91	††	(D)	(NA)	18 371	8 317	120.9	7 033	2 568	173.9
8072	Dental laboratories	††	76	††	9 923	(NA)	14 139	9 563	47.9	7 037	4 599	53.0
8049, 808, 9	Other health services, n.e.c.	††	482	††	16 215	(NA)	26 870	(D)	(D)	9 565	(D)	(D)
81	Legal services	††	1 878	††	166 467	(NA)	260 563	151 716	71.7	69 459	33 087	109.9
823, 4, 9	Selected educational services	††	939	††	(D)	(NA)	7 960	(D)	(D)	2 677	(D)	(D)
823	Libraries and information centers	††	††	††	††	††	(D)	-	(X)	(D)	-	(X)
824	Correspondence schools and vocational schools	††	††	††	††	††	4 285	2 644	62.1	1 437	1 018	41.2
829	Schools and educational services, n.e.c.	††	††	††	††	††	(D)	(D)	(D)	(D)	(D)	(D)
891	Engineering, architectural, and surveying services	††	465	††	91 696	(NA)	140 731	89 030	58.1	66 116	44 986	47.0
891 pt.	Architectural services	††	††	††	††	††	32 718	23 697	38.1	13 792	10 922	26.3
891 pt.	Engineering services	††	††	††	††	††	101 086	60 725	66.5	48 391	31 955	51.4
891 pt.	Surveying services	††	††	††	††	††	6 927	4 608	50.3	3 933	2 109	86.5
893	Accounting, auditing, and bookkeeping services	††	1 170	††	75 415	(NA)	129 083	70 365	83.4	49 097	27 014	81.7
83, 892, 9	Social and other services	††	4 043	††	69 779	(NA)	27 375	19 627	39.5	11 303	9 266	22.0
83	Social services	††	††	††	††	††	24 093	18 099	33.1	10 541	8 826	19.4
835	Child day care services	††	††	††	††	††	8 153	4 082	99.7	3 504	1 719	103.8
832, 3, 6, 9	Other social services	††	††	††	††	††	15 940	14 017	13.7	7 037	7 107	-1.0
892, 9	Other services	††	††	††	††	††	3 282	1 528	114.8	762	440	73.2

**Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1982 and 1977**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982	1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982
	<b>Total</b> .....	<b>2 685</b>	<b>(NC)</b>	<b>655 674</b>	<b>(NC)</b>	<b>(X)</b>	<b>292 421</b>	<b>(NC)</b>	<b>(X)</b>
7011 pt., 7032, 704	<b>Hotels, camps, and membership lodging</b> .....	<b>118</b>	<b>(NC)</b>	<b>10 558</b>	<b>(NC)</b>	<b>(X)</b>	<b>3 101</b>	<b>(NC)</b>	<b>(X)</b>
7391, 2, 7	<b>Research, testing, and consulting services</b> .....	<b>6</b>	<b>(NC)</b>	<b>(D)</b>	<b>(NC)</b>	<b>(X)</b>	<b>(D)</b>	<b>(NC)</b>	<b>(X)</b>
792, 7997, 7999 pt., 84	<b>Selected amusement, recreation, and related services</b> .....	<b>238</b>	<b>(NC)</b>	<b>50 577</b>	<b>(NC)</b>	<b>(X)</b>	<b>18 974</b>	<b>(NC)</b>	<b>(X)</b>
805, 8, 9	<b>Selected health services</b> .....	<b>233</b>	<b>231</b>	<b>186 325</b>	<b>87 342</b>	<b>113.3</b>	<b>102 822</b>	<b>49 403</b>	<b>108.1</b>
805	Nursing and personal care facilities .....	120	114	151 782	68 422	121.8	83 651	38 335	118.2
808	Outpatient care facilities .....	82	87	16 997	11 940	42.4	8 944	7 332	22.0
809	Health and allied services, n.e.c. ....	31	30	17 546	6 980	151.4	10 227	3 736	173.7
81	<b>Legal aid societies and similar legal services</b> .....	<b>16</b>	<b>15</b>	<b>(D)</b>	<b>2 025</b>	<b>(D)</b>	<b>(D)</b>	<b>859</b>	<b>(D)</b>
823, 4, 9	<b>Selected educational services</b> .....	<b>19</b>	<b>20</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>
83	<b>Social services</b> .....	<b>978</b>	<b>781</b>	<b>197 070</b>	<b>113 433</b>	<b>73.7</b>	<b>94 474</b>	<b>57 545</b>	<b>64.2</b>
835	Child day care services .....	199	182	10 534	7 706	36.7	6 581	4 700	40.0
832, 3, 6, 9	Other social services .....	779	599	186 536	105 727	76.4	87 893	52 845	66.3
861, 2, 4, 9	<b>Selected membership organizations</b> .....	<b>1 069</b>	<b>1 058</b>	<b>173 482</b>	<b>128 560</b>	<b>34.9</b>	<b>60 814</b>	<b>45 339</b>	<b>34.1</b>
861	Business associations .....	231	227	61 623	49 342	24.9	21 637	19 091	13.3
864	Civic, social, and fraternal associations .....	566	577	61 639	44 576	38.3	23 219	15 549	49.3
862, 9	Other membership organizations .....	272	254	50 220	34 642	45.0	15 958	10 699	49.2
892	<b>Noncommercial educational, scientific, and research organizations</b> .....	<b>8</b>	<b>12</b>	<b>(D)</b>	<b>633</b>	<b>(D)</b>	<b>(D)</b>	<b>281</b>	<b>(D)</b>

**Table 3a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1982**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	All establishments— Receipts per establishment (dollars)	Establishments with payroll				Establishments without payroll— Receipts per establishment (dollars)
			Receipts		Annual payroll per employee <sup>1</sup> (dollars)	Employees per establishment <sup>1</sup> (number)	
			Per establishment (dollars)	Per employee <sup>1</sup> (dollars)			
	<b>Total</b> .....	††	230 548	31 812	11 429	7	††
70	<b>Hotels, motels, and other lodging places</b> .....	††	367 779	21 427	5 581	17	††
7011	Hotels, motor hotels, and motels .....	††	397 540	21 403	5 593	19	††
7011 pt.	Hotels .....	††	725 096	20 599	5 964	35	††
7011 pt.	Hotels, 25 guestrooms or more .....	**	1 153 443	20 788	6 094	55	††
7011 pt.	Hotels, less than 25 guestrooms .....	**	58 778	16 128	2 878	4	**
7011 pt.	Motels, motor hotels, and tourist courts .....	††	299 188	22 028	5 304	14	††
7011 pt.	Motels, tourist courts .....	††	253 775	22 057	5 203	12	††
7011 pt.	Motor hotels .....	**	1 010 000	21 915	5 701	46	**
702, 3, 4	Other lodging places .....	††	98 309	22 343	5 132	4	††
703	Trailer parks and camps .....	††	109 042	40 262	6 523	3	††
702, 4	Rooming, boarding, and membership lodging .....	††	90 000	15 763	4 621	6	††
72	<b>Personal services</b> .....	††	98 176	22 503	7 564	4	††
721	Laundry, cleaning, and garment services .....	††	171 769	23 982	8 360	7	††
7215	Coin-operated laundries and dry cleaning .....	††	71 339	20 765	4 277	3	††
721 ex. 7215	Other laundry, cleaning, and garment services .....	††	211 556	24 489	9 003	9	††
7211	Power laundries, family and commercial* .....	**	307 211	18 530	7 997	17	**
7216	Dry-cleaning plants, except rug cleaning* .....	**	117 455	19 242	6 824	6	**
Other 721	Laundry and cleaning services, n.e.c.* .....	**	398 413	31 708	11 601	13	**
7212	Garment pressing and agents for laundries and dry cleaners .....	**	28 571	20 000	5 300	1	**
7213	Linen supply* .....	**	1 422 167	35 260	12 376	40	**
7217	Carpet and upholstery cleaning .....	**	80 364	18 513	6 906	4	**
7218	Industrial laundries* .....	**	1 328 056	35 258	13 080	38	**
7214, 9	Other laundry, garment services, including diaper* .....	**	28 235	13 714	5 029	2	**
722	Photographic studios, portrait .....	††	110 864	28 244	6 355	4	††
723, 4	Beauty and barber shops .....	††	56 625	16 168	7 094	4	††
723	Beauty shops .....	††	57 275	15 946	7 021	4	††
724	Barber shops .....	††	47 395	21 229	8 755	2	††
725	Shoe repair, shoe shine, and hat-cleaning shops .....	††	45 800	21 604	5 472	2	††
726	Funeral service and crematories .....	††	167 069	48 924	11 646	3	††
729	Miscellaneous personal services .....	††	80 968	13 832	4 343	6	††

See footnotes at end of table.

Table 3a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	All establishments— Receipts per establishment (dollars)	Establishments with payroll				Establishments without payroll— Receipts per establishment (dollars)
			Receipts		Annual payroll per employee <sup>1</sup> (dollars)	Employees per establishment <sup>1</sup> (number)	
			Per establishment (dollars)	Per employee <sup>1</sup> (dollars)			
73	Business services .....	††	383 014	30 198	10 760	13	††
731	Advertising .....	††	313 703	29 042	13 424	11	††
7311	Advertising agencies .....	††	290 963	39 436	19 291	7	††
7312	Outdoor advertising services .....	**	451 818	55 222	18 156	8	**
7313	Radio, TV, publishers' advertising representatives .....	**	140 444	36 114	12 314	4	**
7319	Advertising, n.e.c. ....	**	525 333	10 081	5 030	52	**
734	Services to dwellings and other buildings .....	††	174 003	13 852	7 198	13	††
7341	Window cleaning .....	**	68 800	17 641	7 231	4	**
7342	Disinfecting and exterminating services .....	**	179 895	37 287	12 855	5	**
7349	Cleaning and maintenance services, n.e.c. ....	**	176 951	12 011	6 763	15	**
737	Computer and data processing services .....	††	1 297 331	53 442	16 428	24	††
7372	Computer programming and other software services .....	**	406 587	47 470	14 815	9	**
7374	Data processing services .....	**	2 485 056	53 634	16 033	46	**
7379	Computer related services, n.e.c. ....	**	439 444	63 449	25 112	7	**
7392	Management, consulting, and public relations services .....	††	541 142	47 408	14 298	11	††
7394	Equipment rental and leasing services .....	††	289 709	65 064	14 331	4	††
Other 73	Other business services .....	††	288 746	22 039	8 762	13	††
732	Credit reporting, collection agencies .....	**	183 378	26 614	10 166	7	**
7331	Direct mail advertising services .....	**	1 642 591	26 968	9 680	61	**
7332	Blueprinting and photocopying services .....	**	185 733	39 239	12 408	5	**
7333	Commercial photography, art, and graphics .....	**	149 849	42 930	14 703	3	**
7339	Stenographic services; and reproduction services, n.e.c. ....	**	163 897	29 522	12 733	6	**
736	Personnel supply services .....	**	226 206	11 428	7 806	20	**
7361	Employment agencies .....	**	119 694	18 271	9 408	7	**
7362	Help supply services .....	**	324 679	10 134	7 503	32	**
7369	Facilities management services .....	**	-	-	-	-	**
7391	Research and development laboratories .....	**	134 125	42 920	16 400	3	**
7397	Testing laboratories and facilities .....	**	231 571	28 775	13 355	8	**
7393	Detective agencies and protective services .....	**	310 733	13 613	7 366	23	**
7395	Photofinishing laboratories* .....	**	558 769	42 982	11 831	13	**
7399 pt.	Sign painting shops .....	**	49 000	29 944	9 556	2	**
7399 pt.	Interior designing .....	**	113 846	43 529	7 912	3	**
7399 pt.	Telephone answering services .....	**	331 810	31 817	8 826	10	**
735, 7396, 7399 pt.	Other business services, n.e.c. ....	**	270 964	25 227	8 131	11	**
75	Automotive repair, services, and garages .....	††	195 782	52 059	12 346	4	††
751	Automotive rental and leasing, without drivers .....	††	719 442	88 366	14 083	8	††
752	Automobile parking .....	††	105 163	37 072	7 180	3	††
7523	Parking lots .....	**	77 400	36 424	5 635	2	**
7525	Parking structures .....	**	228 556	38 093	9 611	6	**
753	Automotive repair shops .....	††	158 183	48 194	12 931	3	††
7538	General automotive repair shops .....	††	136 079	48 475	11 842	3	††
7538 pt.	General automotive repair shops, except diesel .....	**	118 793	48 744	11 142	2	**
7538 pt.	Diesel repair shops .....	**	271 200	47 579	14 184	6	**
7531	Top and body repair shops .....	††	143 736	45 625	13 220	3	††
7534, 5, 9	Other automotive repair shops .....	††	226 242	50 852	13 964	4	††
7534	Tire retreading and repair shops .....	**	836 313	72 723	15 821	12	**
7535	Paint shops .....	**	136 250	35 390	12 065	4	**
7539 pt.	Auto electrical and fuel system services .....	**	200 464	43 177	14 154	5	**
7539 pt.	Radiator repair .....	**	139 730	47 431	13 505	3	**
7539 pt.	Glass replacement and repair .....	**	247 385	51 048	13 397	5	**
7539 pt.	Brake, front end, and wheel alignment .....	**	160 071	38 974	12 226	4	**
7539 pt.	Exhaust system services (muffler shops) .....	**	200 981	63 339	14 545	3	**
7539 pt.	Transmission repair shops .....	**	200 174	41 855	13 877	5	**
7539 pt.	Other automotive repair shops, n.e.c. ....	**	207 667	47 019	14 415	4	**
754	Automotive services, except repair .....	††	131 863	27 289	7 212	5	††
7542	Car washes .....	**	105 000	22 319	5 717	5	**
7549	Other automotive services .....	**	186 837	36 685	10 037	5	**
76	Miscellaneous repair services .....	††	156 109	42 511	12 217	4	††
762	Electrical and electronic repair shops .....	††	147 025	44 107	12 860	3	††
7622	Radio and TV repair shops .....	††	109 143	40 872	9 313	3	††
7623, 9	Other electrical and electronic repair shops .....	††	178 364	45 948	14 878	4	††
7623	Refrigeration and air-conditioning repair shops .....	**	144 026	51 150	14 505	3	**
7629	Electrical and electronic repair shops, n.e.c. ....	**	196 486	44 209	15 003	4	**
764	Reupholstery and furniture repair .....	††	65 429	25 986	8 099	3	††
763, 9	Other repair shops and related services .....	††	170 925	43 195	12 299	4	††
763	Watch, clock, and jewelry repair .....	**	124 778	29 553	11 184	4	**
769	Miscellaneous repair and related services .....	**	171 834	43 482	12 322	4	**
7692	Welding repair .....	**	114 359	35 871	10 751	3	**
7694	Armature rewinding shops .....	**	261 340	48 771	14 662	5	**
7699	Repair shops and related services, n.e.c. ....	**	178 735	44 645	12 254	4	**
78, 79	Amusement and recreation services, including motion pictures .....	††	189 455	26 191	5 411	7	††
781, 2	Motion picture production, distribution, and services .....	††	914 040	145 548	13 764	6	††
783	Motion picture theaters .....	††	175 470	22 253	4 067	8	††
7832	Motion picture theaters, except drive-in .....	**	203 282	21 256	3 791	10	**
7833	Drive-in motion picture theaters .....	**	79 146	38 176	8 471	2	**
792	Producers, orchestras, and entertainers .....	††	66 308	12 373	4 584	5	††
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services .....	**	210 833	15 617	5 667	14	**
7929	Bands, orchestras, actors, and other entertainers and entertainment groups .....	**	40 030	10 320	3 898	4	**

See footnotes at end of table.

**Table 3a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	All establishments— Receipts per establishment (dollars)	Establishments with payroll				Establishments without payroll— Receipts per establishment (dollars)
			Receipts		Annual payroll per employee <sup>1</sup> (dollars)	Employees per establishment <sup>1</sup> (number)	
			Per establishment (dollars)	Per employee <sup>1</sup> (dollars)			
78, 79	Amusement and recreation services, including motion pictures— Con.						
793	Bowling alleys and billiards and pool establishments -----	††	189 744	17 892	4 493	11	††
7932	Billiard and pool establishments -----	††	61 885	22 041	5 027	3	††
7933	Bowling alleys -----	††	205 425	17 768	4 477	12	††
79 ex. 792, 3	Commercial sports and other amusement and recreation services --	††	167 594	30 101	6 544	6	††
794	Commercial sports -----	††	196 789	79 553	11 447	2	††
7941	Professional sports clubs, managers, promoters -----	††	263 286	76 792	11 625	3	††
7948	Racing, including track operation -----	††	158 000	82 435	11 261	2	††
79 ex. 792, 3, 4	Other amusement and recreation services -----	††	166 429	29 243	6 459	6	††
791	Dance halls, studios, and schools -----	**	(D)	(D)	(D)	(D)	**
7992	Public golf courses -----	**	124 395	28 823	6 354	4	**
7993	Coin-operated amusement device operators -----	**	327 878	74 199	11 829	4	**
7996	Amusement parks -----	**	(D)	(D)	(D)	(D)	**
7997	Membership sports and recreation clubs -----	**	153 861	22 064	6 314	7	**
7999	Amusement and recreation services, n.e.c. -----	**	104 697	20 350	4 506	5	**
7999 pt.	Concession operators of amusement devices, rides -----	**	108 800	17 548	3 806	6	**
7999 pt.	Carnivals, circuses, and fairs -----	**	149 700	106 929	20 286	1	**
7999 pt.	Other commercial recreation and amusements -----	**	101 263	18 824	4 236	5	**
80, ex. 806	Health services, except hospitals -----	††	281 513	31 931	14 508	9	††
801	Offices of physicians -----	††	381 323	57 781	29 721	7	††
802	Offices of dentists -----	††	148 530	38 067	13 290	4	††
803	Offices of osteopathic physicians -----	††	175 393	46 509	18 984	4	††
8041	Offices of chiropractors -----	††	83 486	35 744	8 449	2	††
8042	Offices of optometrists -----	††	147 839	49 922	11 679	3	††
805	Nursing and personal care facilities -----	††	794 290	13 659	6 521	58	††
8049, 807, 8, 9	Other health services -----	††	221 567	33 758	13 437	7	††
807	Medical and dental laboratories -----	††	378 023	33 971	14 702	11	††
8071	Medical laboratories -----	††	633 483	37 415	14 324	17	††
8072	Dental laboratories -----	††	248 053	30 341	15 101	8	††
8049, 808, 9	Other health services, n.e.c. -----	††	147 637	33 504	11 926	4	††
81	Legal services -----	††	190 053	48 886	13 032	4	††
823, 4, 9	Selected educational services -----	††	199 000	29 158	9 806	7	††
823	Libraries and information centers -----	**	(D)	(D)	(D)	(D)	**
824	Correspondence schools and vocational schools -----	**	285 667	31 507	10 566	9	**
829	Schools and educational services, n.e.c. -----	**	(D)	(D)	(D)	(D)	**
891	Engineering, architectural, and surveying services -----	††	504 412	46 786	21 980	11	††
891 pt.	Architectural services -----	**	355 630	54 169	22 834	7	**
891 pt.	Engineering services -----	**	669 444	46 626	22 321	14	**
891 pt.	Surveying services -----	**	192 417	29 352	16 665	7	**
893	Accounting, auditing, and bookkeeping services -----	††	216 219	40 338	15 343	5	††
83, 892, 9	Social and other services -----	††	73 589	13 868	5 726	5	††
83	Social services -----	**	69 034	12 654	5 536	5	**
835	Child day care services -----	**	31 973	8 824	3 792	4	**
832, 3, 6, 9	Other social services -----	**	169 574	16 265	7 181	10	**
892, 9	Other services -----	**	142 696	46 886	10 886	3	**

<sup>1</sup>Based on number of employees for pay period including March 12.

**Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1982**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee <sup>1</sup> (dollars)	Employees per establishment <sup>1</sup> (number)
		Per establishment (dollars)	Per employee <sup>1</sup> (dollars)	Per establishment (dollars)	Per employee <sup>1</sup> (dollars)		
	<b>Total .....</b>	<b>270 772</b>	<b>19 200</b>	<b>244 199</b>	<b>17 316</b>	<b>7 723</b>	<b>14</b>
7011 pt., 7032, 704	Hotels, camps, and membership lodging .....	95 466	17 278	89 475	16 193	4 756	6
7391, 2, 7	Research, testing, and consulting services .....	(D)	(D)	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services .....	238 349	22 691	212 508	20 231	7 590	11
805, 8, 9	Selected health services .....	835 335	15 801	799 678	15 126	8 347	53
805	Nursing and personal care facilities .....	1 320 317	14 765	1 264 850	14 144	7 795	89
808	Outpatient care facilities .....	224 732	27 463	207 280	25 331	13 329	8
809	Health and allied services, n.e.c. ....	573 129	19 396	566 000	19 155	11 165	30
81	Legal aid societies and similar legal services .....	(D)	(D)	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services .....	(D)	(D)	(D)	(D)	(D)	(D)
83	Social services .....	232 572	16 248	201 503	14 077	6 749	14
835	Child day care services .....	51 709	7 141	52 935	7 310	4 567	7
832, 3, 6, 9	Other social services .....	278 774	17 293	239 456	14 854	6 999	16
861, 2, 4, 9	Selected membership organizations .....	187 949	27 983	162 284	24 162	8 470	7
861	Business associations .....	327 364	51 548	266 766	42 006	14 749	6
864	Civic, social, and fraternal associations .....	122 770	16 549	108 903	14 679	5 530	7
862, 9	Other membership organizations .....	205 180	36 862	184 632	33 170	10 540	6
892	Noncommercial educational, scientific, and research organizations .....	(D)	(D)	(D)	(D)	(D)	(D)

<sup>1</sup>Based on number of employees for pay period including March 12.

**Table 4a. Summary Statistics for Firms Subject to Federal Income Tax for Standard Metropolitan Statistical Areas: 1982**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprietorships (number)	Partnerships (number)					
	<b>CEDAR RAPIDS SMSA</b>									
	<b>Total .....</b>	<b>††</b>	<b>††</b>	<b>††</b>	<b>††</b>	<b>960</b>	<b>262 802</b>	<b>98 540</b>	<b>24 017</b>	<b>7 758</b>
70	Hotels, motels, and other lodging places .....	††	††	††	††	23	18 647	5 547	1 308	816
7011	Hotels, motor hotels, and motels .....	††	††	††	††	22	(D)	(D)	(D)	(D)
7011 pt.	Hotels .....	††	††	††	††	4	13 124	4 155	999	601
7011 pt.	Motels, motor hotels, and tourist courts .....	††	††	††	††	18	(D)	(D)	(D)	(D)
702, 3, 4	Other lodging places .....	††	††	††	††	1	(D)	(D)	(D)	(D)
72	Personal services .....	††	††	††	††	170	16 224	5 840	1 402	727
721	Laundry, cleaning, and garment services .....	††	††	††	††	28	3 983	1 345	295	159
7215	Coin-operated laundries and dry cleaning .....	††	††	††	††	7	450	71	17	21
721 ex. 7215	Other laundry, cleaning, and garment services .....	††	††	††	††	21	3 533	1 274	278	138
7211	Power laundries, family and commercial* .....	**	**	**	**	-	-	-	-	-
7216	Dry-cleaning plants, except rug cleaning* .....	**	**	**	**	14	(D)	(D)	(D)	(D)
Other 721	Laundry and cleaning services, n.e.c.* .....	**	**	**	**	7	(D)	(D)	(D)	(D)
722	Photographic studios, portrait .....	††	††	††	††	7	1 116	234	48	41
723, 4	Beauty and barber shops .....	††	††	††	††	94	5 888	2 742	648	360
723	Beauty shops .....	††	††	††	††	86	5 458	2 539	600	329
724	Barber shops .....	††	††	††	††	8	430	203	48	31
725	Shoe repair, shoe shine, and hat-cleaning shops .....	††	††	††	††	1	(D)	(D)	(D)	(D)
726	Funeral service and crematories .....	††	††	††	††	15	3 391	799	242	66
729	Miscellaneous personal services .....	††	††	††	††	25	(D)	(D)	(D)	(D)
73	Business services .....	††	††	††	††	158	67 219	23 146	5 638	2 145
731	Advertising .....	††	††	††	††	12	10 333	4 839	1 186	260
734	Services to dwellings and other buildings .....	††	††	††	††	22	5 138	2 822	699	514
737	Computer and data processing services .....	††	††	††	††	18	25 613	5 785	1 368	344
7392	Management, consulting, and public relations services .....	††	††	††	††	16	6 731	2 769	677	192
7394	Equipment rental and leasing services .....	††	††	††	††	15	(D)	(D)	(D)	(D)
Other 73	Other business services .....	††	††	††	††	75	(D)	(D)	(D)	(D)

**Table 4a. Summary Statistics for Firms Subject to Federal Income Tax for Standard Metropolitan Statistical Areas: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D.]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partner- ships (number)					
	<b>CEDAR RAPIDS SMSA—Con.</b>									
75	Automotive repair, services, and garages.....	††	††	††	††	99	24 891	6 143	1 414	458
751	Automotive rental and leasing, without drivers .....	††	††	††	††	14	5 535	839	215	90
752	Automobile parking .....	††	††	††	††	5	(D)	(D)	(D)	(D)
753	Automotive repair shops.....	††	††	††	††	67	16 766	4 554	1 004	300
7538	General automotive repair shops .....	††	††	††	††	31	6 481	1 636	382	119
7531	Top and body repair shops .....	††	††	††	††	14	(D)	(D)	(D)	(D)
7534, 5, 9	Other automotive repair shops .....	††	††	††	††	22	(D)	(D)	(D)	(D)
754	Automotive services, except repair .....	††	††	††	††	13	(D)	(D)	(D)	(D)
76	Miscellaneous repair services .....	††	††	††	††	45	6 604	2 119	495	176
762	Electrical and electronic repair shops .....	††	††	††	††	16	1 749	535	141	43
7622	Radio and TV repair shops .....	††	††	††	††	6	460	89	23	17
7623, 9	Other electrical and electronic repair shops .....	††	††	††	††	10	1 289	446	118	26
764	Reupholstery and furniture repair .....	††	††	††	††	7	716	268	57	26
763, 9	Other repair shops and related services.....	††	††	††	††	22	4 139	1 316	297	107
78, 79	Amusement and recreation services, including motion pictures...	††	††	††	††	47	11 560	2 625	626	462
781, 2	Motion picture production, distribution, and services .....	††	††	††	††	2	(D)	(D)	(D)	(D)
783	Motion picture theaters.....	††	††	††	††	10	(D)	(D)	(D)	(D)
792	Producers, orchestras, and entertainers .....	††	††	††	††	3	(D)	(D)	(D)	(D)
793	Bowling alleys and billiards and pool establishments .....	††	††	††	††	12	3 636	1 046	284	233
79 ex. 792, 3	Commercial sports and other amusement and recreation services ..	††	††	††	††	20	3 744	713	157	108
80, ex. 806	Health services, except hospitals .....	††	††	††	††	250	75 167	38 002	9 594	2 039
801	Offices of physicians .....	††	††	††	††	108	41 834	24 858	6 426	622
802	Offices of dentists .....	††	††	††	††	84	(D)	(D)	(D)	(D)
803	Offices of osteopathic physicians.....	††	††	††	††	2	(D)	(D)	(D)	(D)
8041	Offices of chiropractors .....	††	††	††	††	12	1 269	273	51	24
8042	Offices of optometrists .....	††	††	††	††	10	2 047	448	99	59
805	Nursing and personal care facilities .....	††	††	††	††	7	10 682	4 983	1 297	827
8049, 807, 8, 9	Other health services .....	††	††	††	††	27	5 061	1 986	502	158
81	Legal services.....	††	††	††	††	89	19 421	5 038	1 079	362
823, 4, 9	Selected educational services.....	††	††	††	††	2	(D)	(D)	(D)	(D)
891	Engineering, architectural, and surveying services .....	††	††	††	††	24	11 342	5 428	1 300	225
893	Accounting, auditing, and bookkeeping services .....	††	††	††	††	31	9 091	3 661	918	202
83, 892, 9	Social and other services .....	††	††	††	††	22	(D)	(D)	(D)	(D)
83	Social services .....	††	††	††	††	19	1 434	653	160	120
892, 9	Other services .....	††	††	††	††	3	(D)	(D)	(D)	(D)
	<b>DAVENPORT-ROCK ISLAND-MOLINE, IOWA-ILL., SMSA</b>									
	Total.....	††	††	††	††	1 950	496 956	181 735	44 115	15 012
70	Hotels, motels, and other lodging places .....	††	††	††	††	56	27 550	7 009	1 695	1 290
7011	Hotels, motor hotels, and motels .....	††	††	††	††	48	26 958	6 883	1 667	1 260
7011 pt.	Hotels .....	††	††	††	††	18	12 301	3 713	950	694
7011 pt.	Motels, motor hotels, and tourist courts .....	††	††	††	††	30	14 657	3 170	717	566
702, 3, 4	Other lodging places .....	††	††	††	††	8	592	126	28	30
72	Personal services .....	††	††	††	††	323	46 056	16 217	4 036	1 859
721	Laundry, cleaning, and garment services .....	††	††	††	††	77	20 405	7 201	1 854	749
7215	Coin-operated laundries and dry cleaning .....	††	††	††	††	27	1 468	338	81	85
721 ex. 7215	Other laundry, cleaning, and garment services .....	††	††	††	††	50	18 937	6 863	1 773	664
7211	Power laundries, family and commercial* .....	††	††	††	††	3	(D)	(D)	(D)	(D)
7216	Dry-cleaning plants, except rug cleaning* .....	††	††	††	††	25	4 496	1 717	418	217
Other 721	Laundry and cleaning services, n.e.c.* .....	††	††	††	††	22	(D)	(D)	(D)	(D)
722	Photographic studios, portrait .....	††	††	††	††	20	2 117	415	95	84
723, 4	Beauty and barber shops.....	††	††	††	††	148	11 412	4 969	1 118	638
723	Beauty shops .....	††	††	††	††	133	10 773	4 725	1 062	609
724	Barber shops .....	††	††	††	††	15	639	244	56	29
725	Shoe repair, shoe shine, and hat-cleaning shops.....	††	††	††	††	3	149	49	10	4
726	Funeral service and crematories .....	††	††	††	††	29	8 010	2 110	567	152
729	Miscellaneous personal services .....	††	††	††	††	46	3 963	1 473	392	232
73	Business services .....	††	††	††	††	278	95 728	37 980	9 770	3 486
731	Advertising .....	††	††	††	††	17	5 168	2 474	545	112
734	Services to dwellings and other buildings .....	††	††	††	††	57	10 352	5 157	1 213	721
737	Computer and data processing services .....	††	††	††	††	15	10 755	3 613	858	229
7392	Management, consulting, and public relations services .....	††	††	††	††	32	11 759	5 396	1 316	314
7394	Equipment rental and leasing services .....	††	††	††	††	30	12 300	2 513	576	189
Other 73	Other business services .....	††	††	††	††	127	45 394	18 827	5 262	1 921

**Table 4a. Summary Statistics for Firms Subject to Federal Income Tax for Standard Metropolitan Statistical Areas: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partner- ships (number)					
	<b>DAVENPORT-ROCK ISLAND-MOLINE, IOWA-ILL, SMSA —Con.</b>									
75	<b>Automotive repair, services, and garages</b> -----	††	††	††	††	182	42 518	10 244	2 333	775
751	Automotive rental and leasing, without drivers	††	††	††	††	20	12 296	1 709	381	124
752	Automobile parking	††	††	††	††	1	(D)	(D)	(D)	(D)
753	Automotive repair shops	††	††	††	††	138	26 180	7 753	1 765	532
7538	General automotive repair shops	††	††	††	††	46	6 493	1 684	384	138
7531	Top and body repair shops	††	††	††	††	43	8 723	2 607	578	167
7534, 5, 9	Other automotive repair shops	††	††	††	††	49	10 964	3 462	803	227
754	Automotive services, except repair	††	††	††	††	23	(D)	(D)	(D)	(D)
76	<b>Miscellaneous repair services</b> -----	††	††	††	††	94	23 250	7 640	1 711	632
762	Electrical and electronic repair shops	††	††	††	††	33	5 653	1 613	361	142
7622	Radio and TV repair shops	††	††	††	††	15	1 577	448	110	61
7623, 9	Other electrical and electronic repair shops	††	††	††	††	18	4 076	1 165	251	81
764	Reupholstery and furniture repair	††	††	††	††	10	471	127	28	21
763, 9	Other repair shops and related services	††	††	††	††	51	17 126	5 900	1 322	469
78, 79	<b>Amusement and recreation services, including motion pictures</b> ..	††	††	††	††	103	37 492	8 123	1 740	1 421
781, 2	Motion picture production, distribution, and services	††	††	††	††	-	-	-	-	-
783	Motion picture theaters	††	††	††	††	16	(D)	(D)	(D)	(D)
792	Producers, orchestras, and entertainers	††	††	††	††	8	(D)	(D)	(D)	(D)
793	Bowling alleys and billiards and pool establishments	††	††	††	††	24	8 112	2 194	606	464
79 ex. 792, 3	Commercial sports and other amusement and recreation services	††	††	††	††	55	21 187	4 424	780	706
80, ex. 806	<b>Health services, except hospitals</b> -----	††	††	††	††	579	151 729	67 761	16 255	3 753
801	Offices of physicians	††	††	††	††	247	72 385	37 049	8 607	1 276
802	Offices of dentists	††	††	††	††	158	30 544	11 774	2 958	704
803	Offices of osteopathic physicians	††	††	††	††	39	6 608	3 480	1 233	128
8041	Offices of chiropractors	††	††	††	††	57	5 003	1 148	255	133
8042	Offices of optometrists	††	††	††	††	22	3 196	793	172	59
805	Nursing and personal care facilities	††	††	††	††	15	17 240	7 385	1 514	951
8049, 807, 8, 9	Other health services	††	††	††	††	41	16 753	6 132	1 516	502
81	<b>Legal services</b> -----	††	††	††	††	155	34 140	9 841	2 238	625
823, 4, 9	<b>Selected educational services</b> -----	††	††	††	††	6	1 617	569	129	56
891	<b>Engineering, architectural, and surveying services</b> -----	††	††	††	††	43	13 931	6 996	1 947	363
893	<b>Accounting, auditing, and bookkeeping services</b> -----	††	††	††	††	80	18 819	8 105	1 960	519
83, 892, 9	<b>Social and other services</b> -----	††	††	††	††	51	4 126	1 250	301	233
83	Social services	**	**	**	**	44	3 394	1 132	276	220
892, 9	Other services	**	**	**	**	7	732	118	25	13
	<b>DES MOINES SMSA</b>									
	<b>Total</b> -----	††	††	††	††	2 386	795 064	293 122	69 724	22 413
70	<b>Hotels, motels, and other lodging places</b> -----	††	††	††	††	63	55 212	15 613	4 076	2 517
7011	Hotels, motor hotels, and motels	††	††	††	††	56	54 131	15 327	4 015	2 471
7011 pt.	Hotels	††	††	††	††	17	33 462	10 048	2 722	1 574
7011 pt.	Hotels, 25 guestrooms or more	**	**	**	**	14	33 308	10 021	2 708	1 557
7011 pt.	Hotels, less than 25 guestrooms	**	**	**	**	3	154	27	14	17
7011 pt.	Motels, motor hotels, and tourist courts	††	††	††	††	39	20 669	5 279	1 293	897
7011 pt.	Motels, tourist courts	**	**	**	**	35	11 586	2 750	714	431
7011 pt.	Motor hotels	**	**	**	**	4	9 083	2 529	579	466
702, 3, 4	Other lodging places	††	††	††	††	7	1 081	286	61	46
703	Trailer parks and camps	††	††	††	††	3	(D)	(D)	(D)	(D)
702, 4	Rooming, boarding, and membership lodging	††	††	††	††	4	(D)	(D)	(D)	(D)
72	<b>Personal services</b> -----	††	††	††	††	323	43 556	15 959	3 684	2 012
721	Laundry, cleaning, and garment services	††	††	††	††	73	18 270	6 202	1 429	668
7215	Coin-operated laundries and dry cleaning	††	††	††	††	15	2 276	568	122	76
721 ex. 7215	Other laundry, cleaning, and garment services	††	††	††	††	58	15 994	5 634	1 307	592
7211	Power laundries, family and commercial*	**	**	**	**	3	745	294	70	41
7216	Dry-cleaning plants, except rug cleaning*	**	**	**	**	37	5 715	2 072	468	312
Other 721	Laundry and cleaning services, n.e.c.*	**	**	**	**	18	9 534	3 268	769	239
7212	Garment pressing and agents for laundries and dry cleaners	**	**	**	**	1	(D)	(D)	(D)	(D)
7213	Linen supply*	**	**	**	**	2	(D)	(D)	(D)	(D)
7217	Carpet and upholstery cleaning	**	**	**	**	7	(D)	(D)	(D)	(D)
7218	Industrial laundries*	**	**	**	**	2	(D)	(D)	(D)	(D)
7214, 9	Other laundry, garment services, including diaper*	**	**	**	**	6	295	120	28	23
722	Photographic studios, portrait	††	††	††	††	20	2 650	731	165	111
723, 4	<b>Beauty and barber shops</b> -----	††	††	††	††	170	13 286	6 195	1 400	787
723	Beauty shops	††	††	††	††	158	12 512	5 891	1 321	754
724	Barber shops	††	††	††	††	12	774	304	79	33
725	Shoe repair, shoe shine, and hat-cleaning shops	††	††	††	††	3	(D)	(D)	(D)	(D)
726	Funeral service and crematories	††	††	††	††	22	5 309	1 485	329	101

**Table 4a. Summary Statistics for Firms Subject to Federal Income Tax for Standard Metropolitan Statistical Areas: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprietorships (number)	Partnerships (number)					
	<b>DES MOINES SMSA—Con.</b>									
72	<b>Personal services—Con.</b>									
729	Miscellaneous personal services .....	††	††	††	††	35	(D)	(D)	(D)	(D)
73	<b>Business services .....</b>	††	††	††	††	458	198 762	78 653	19 170	7 381
731	Advertising .....	††	††	††	††	40	8 023	4 012	1 102	335
7311	Advertising agencies .....	34	6 650			34	6 650	3 470	977	186
7312	Outdoor advertising services .....	..	..	..	..	-	-	-	-	-
7313	Radio, TV, publishers' advertising representatives .....	..	..	..	..	2	(D)	(D)	(D)	(D)
7319	Advertising, n.e.c. ....	..	..	..	..	4	(D)	(D)	(D)	(D)
734	Services to dwellings and other buildings .....	††	††	††	††	68	11 876	6 469	1 492	1 029
7341	Window cleaning .....	..	..	..	..	1	(D)	(D)	(D)	(D)
7342	Disinfecting and exterminating services .....	..	..	..	..	12	2 654	947	220	62
7349	Cleaning and maintenance services, n.e.c. ....	..	..	..	..	55	(D)	(D)	(D)	(D)
737	Computer and data processing services .....	††	††	††	††	47	75 067	25 445	6 184	1 680
7372	Computer programming and other software services .....	..	..	..	..	16	6 567	2 211	546	154
7374	Data processing services .....	..	..	..	..	21	63 656	21 246	5 178	1 445
7379	Computer related services, n.e.c. ....	..	..	..	..	10	4 844	1 988	460	81
7392	Management, consulting, and public relations services .....	††	††	††	††	88	21 192	8 756	2 077	619
7394	Equipment rental and leasing services .....	††	††	††	††	36	13 114	3 227	733	200
Other 73	<b>Other business services .....</b>	††	††	††	††	179	69 490	30 744	7 582	3 518
732	Credit reporting, collection agencies .....	..	..	..	..	22	5 882	1 917	555	184
7331	Direct mail advertising services .....	..	..	..	..	5	3 388	1 665	391	171
7332	Blueprinting and photocopying services .....	..	..	..	..	5	(D)	(D)	(D)	(D)
7333	Commercial photography, art, and graphics .....	..	..	..	..	22	3 263	969	222	66
7339	Stenographic services; and reproduction services, n.e.c. ....	..	..	..	..	8	2 152	1 030	263	74
736	Personnel supply services .....	..	..	..	..	33	12 436	8 560	2 096	887
7361	Employment agencies .....	..	..	..	..	18	2 504	1 217	349	171
7362	Help supply services .....	..	..	..	..	15	9 932	7 343	1 747	716
7369	Facilities management services .....	..	..	..	..	-	-	-	-	-
7391	Research and development laboratories .....	..	..	..	..	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities .....	..	..	..	..	2	(D)	(D)	(D)	(D)
7393	Detective agencies and protective services .....	..	..	..	..	21	12 064	6 369	1 722	837
7395	Photofinishing laboratories* .....	..	..	..	..	6	2 722	846	141	47
7399 pt.	Sign painting shops .....	..	..	..	..	-	(D)	(D)	(D)	(D)
7399 pt.	Interior designing .....	..	..	..	..	2	(D)	(D)	(D)	(D)
7399 pt.	Telephone answering services .....	..	..	..	..	2	(D)	(D)	(D)	(D)
735, 7396, 7399 pt.	Other business services, n.e.c. ....	..	..	..	..	50	21 083	7 515	1 760	1 105
75	<b>Automotive repair, services, and garages .....</b>	††	††	††	††	280	81 129	19 058	4 707	1 433
751	Automotive rental and leasing, without drivers .....	††	††	††	††	28	33 309	4 748	1 293	362
752	Automobile parking .....	††	††	††	††	38	3 824	732	190	100
7523	Parking lots .....	..	..	..	..	34	2 170	331	81	60
7525	Parking structures .....	..	..	..	..	4	1 654	401	109	40
753	Automotive repair shops .....	††	††	††	††	180	40 683	12 704	3 017	855
7538	General automotive repair shops .....	..	..	..	..	67	10 155	3 352	763	234
7538 pt.	General automotive repair shops, except diesel .....	..	..	..	..	62	(D)	(D)	(D)	(D)
7538 pt.	Diesel repair shops .....	..	..	..	..	5	(D)	(D)	(D)	(D)
7531	Top and body repair shops .....	††	††	††	††	57	13 867	4 322	1 104	283
7534, 5, 9	<b>Other automotive repair shops .....</b>	††	††	††	††	56	16 661	5 030	1 150	338
7534	Tire retreading and repair shops .....	..	..	..	..	4	4 483	1 154	286	70
7535	Paint shops .....	..	..	..	..	4	853	334	60	18
7539 pt.	Auto electrical and fuel system services .....	..	..	..	..	8	1 281	361	80	26
7539 pt.	Radiator repair .....	..	..	..	..	5	(D)	(D)	(D)	(D)
7539 pt.	Glass replacement and repair .....	..	..	..	..	6	2 307	620	142	47
7539 pt.	Brake, front end, and wheel alignment .....	..	..	..	..	4	847	322	81	22
7539 pt.	Exhaust system services (muffler shops) .....	..	..	..	..	11	2 966	674	135	44
7539 pt.	Transmission repair shops .....	..	..	..	..	12	2 782	1 128	277	84
7539 pt.	Other automotive repair shops, n.e.c. ....	..	..	..	..	2	(D)	(D)	(D)	(D)
754	Automotive services, except repair .....	††	††	††	††	34	3 313	874	207	116
7542	Car washes .....	..	..	..	..	23	1 764	434	104	71
7549	Other automotive services .....	..	..	..	..	11	1 549	440	103	45
76	<b>Miscellaneous repair services .....</b>	††	††	††	††	80	20 432	6 423	1 499	441
762	Electrical and electronic repair shops .....	††	††	††	††	28	8 440	2 406	526	157
7622	Radio and TV repair shops .....	..	..	..	..	12	3 188	615	140	52
7623, 9	Other electrical and electronic repair shops .....	..	..	..	..	16	5 252	1 791	386	105
7623	Refrigeration and air-conditioning repair shops .....	..	..	..	..	3	(D)	(D)	(D)	(D)
7629	Electrical and electronic repair shops, n.e.c. ....	..	..	..	..	13	(D)	(D)	(D)	(D)
764	Reupholstery and furniture repair .....	††	††	††	††	8	516	186	38	16
763, 9	<b>Other repair shops and related services .....</b>	††	††	††	††	44	11 476	3 831	935	268
763	Watch, clock, and jewelry repair .....	..	..	..	..	-	-	-	-	-
769	Miscellaneous repair and related services .....	..	..	..	..	44	11 476	3 831	935	268
7692	Welding repair .....	..	..	..	..	7	1 323	433	94	28
7694	Armature rewinding shops .....	..	..	..	..	2	(D)	(D)	(D)	(D)
7699	Repair shops and related services, n.e.c. ....	..	..	..	..	35	(D)	(D)	(D)	(D)

**Table 4a. Summary Statistics for Firms Subject to Federal Income Tax for Standard Metropolitan Statistical Areas: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D.]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partner- ships (number)					
	<b>DES MOINES SMSA—Con.</b>									
78, 79	<b>Amusement and recreation services, including motion pictures...</b>	††	††	††	††	133	52 736	9 003	1 823	1 107
781, 2	Motion picture production, distribution, and services .....	††	††	††	††	19	21 287	1 717	376	125
783	Motion picture theaters .....	††	††	††	††	23	4 968	1 046	206	188
7832	Motion picture theaters, except drive-in .....	††	††	††	††	20	(D)	(D)	(D)	(D)
7833	Drive-in motion picture theaters .....	††	††	††	††	3	(D)	(D)	(D)	(D)
792	Producers, orchestras, and entertainers .....	††	††	††	††	18	2 257	795	157	131
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services .....	††	††	††	††	4	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups .....	††	††	††	††	14	(D)	(D)	(D)	(D)
793	Bowling alleys and billiards and pool establishments .....	††	††	††	††	14	5 343	1 476	406	219
7932	Billiard and pool establishments .....	††	††	††	††	1	(D)	(D)	(D)	(D)
7933	Bowling alleys .....	††	††	††	††	13	(D)	(D)	(D)	(D)
79 ex. 792, 3	<b>Commercial sports and other amusement and recreation services ..</b>	††	††	††	††	59	18 881	3 969	678	444
794	Commercial sports .....	††	††	††	††	4	821	83	7	5
7941	Professional sports clubs, managers, promoters .....	††	††	††	††	1	(D)	(D)	(D)	(D)
7948	Racing, including track operation .....	††	††	††	††	3	(D)	(D)	(D)	(D)
79 ex. 792, 3, 4	<b>Other amusement and recreation services .....</b>	††	††	††	††	55	18 060	3 886	671	439
791	Dance halls, studios, and schools .....	††	††	††	††	7	(D)	(D)	(D)	(D)
7992	Public golf courses .....	††	††	††	††	4	(D)	(D)	(D)	(D)
7993	Coin-operated amusement device operators .....	††	††	††	††	10	4 294	703	130	51
7996	Amusement parks .....	††	††	††	††	2	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs .....	††	††	††	††	8	2 495	639	126	114
7999	Amusement and recreation services, n.e.c. ....	††	††	††	††	24	2 748	733	165	138
7999 pt.	Concession operators of amusement devices, rides .....	††	††	††	††	3	(D)	(D)	(D)	(D)
7999 pt.	Carnivals, circuses, and fairs .....	††	††	††	††	-	(D)	(D)	(D)	(D)
7999 pt.	Other commercial recreation and amusements .....	††	††	††	††	21	2 234	597	148	124
80, ex. 806	<b>Health services, except hospitals .....</b>	††	††	††	††	589	196 219	96 766	22 259	4 573
801	Offices of physicians .....	††	††	††	††	243	112 168	62 602	14 211	1 488
802	Offices of dentists .....	††	††	††	††	164	29 599	10 859	2 637	698
803	Offices of osteopathic physicians .....	††	††	††	††	63	14 798	5 652	1 329	239
8041	Offices of chiropractors .....	††	††	††	††	20	1 972	422	99	56
8042	Offices of optometrists .....	††	††	††	††	28	3 787	1 023	244	76
805	Nursing and personal care facilities .....	††	††	††	††	21	22 336	11 080	2 580	1 648
8049, 807, 8, 9	<b>Other health services .....</b>	††	††	††	††	50	11 559	5 128	1 159	368
807	Medical and dental laboratories .....	††	††	††	††	17	6 941	3 612	796	204
8071	Medical laboratories .....	††	††	††	††	3	(D)	(D)	(D)	(D)
8072	Dental laboratories .....	††	††	††	††	14	(D)	(D)	(D)	(D)
8049, 808, 9	Other health services, n.e.c. ....	††	††	††	††	33	4 618	1 516	363	164
81	<b>Legal services .....</b>	††	††	††	††	212	74 874	22 404	5 313	1 283
823, 4, 9	<b>Selected educational services .....</b>	††	††	††	††	8	1 069	249	55	24
823	Libraries and information centers .....	††	††	††	††	-	-	-	-	-
824	Correspondence schools and vocational schools .....	††	††	††	††	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c. ....	††	††	††	††	7	(D)	(D)	(D)	(D)
891	<b>Engineering, architectural, and surveying services .....</b>	††	††	††	††	53	23 648	10 623	2 693	458
891 pt.	Architectural services .....	††	††	††	††	23	10 554	4 565	1 128	187
891 pt.	Engineering services .....	††	††	††	††	26	12 720	5 877	1 531	258
891 pt.	Surveying services .....	††	††	††	††	4	374	181	34	13
893	<b>Accounting, auditing, and bookkeeping services .....</b>	††	††	††	††	122	41 828	16 171	3 926	843
83, 892, 9	<b>Social and other services .....</b>	††	††	††	††	65	5 599	2 200	519	341
83	Social services .....	††	††	††	††	56	4 656	1 880	452	311
835	Child day care services .....	††	††	††	††	33	1 729	844	214	203
832, 3, 6, 9	Other social services .....	††	††	††	††	23	2 927	1 036	238	108
892, 9	Other services .....	††	††	††	††	9	943	320	67	30

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SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprietorships (number)	Partnerships (number)					
	<b>DUBUQUE, SMSA</b>									
	Total.....	††	††	††	††	445	139 291	56 121	14 599	3 923
70	Hotels, motels, and other lodging places .....	††	††	††	††	13	6 787	1 757	414	377
7011	Hotels, motor hotels, and motels .....	††	††	††	††	13	6 787	1 757	414	377
7011 pt.	Hotels .....	††	††	††	††	4	(D)	(D)	(D)	(D)
7011 pt.	Motels, motor hotels, and tourist courts .....	††	††	††	††	9	(D)	(D)	(D)	(D)
702, 3, 4	Other lodging places .....	††	††	††	††	-	-	-	-	-
72	Personal services .....	††	††	††	††	87	10 206	3 752	920	529
721	Laundry, cleaning, and garment services .....	††	††	††	††	12	3 386	1 288	298	130
7215	Coin-operated laundries and dry cleaning .....	††	††	††	††	-	-	-	-	-
721 ex.	Other laundry, cleaning, and garment services .....	††	††	††	††	12	3 386	1 288	298	130
7215	Power laundries, family and commercial* .....	††	††	††	††	-	(D)	(D)	(D)	(D)
7216	Dry-cleaning plants, except rug cleaning* .....	††	††	††	††	6	(D)	(D)	(D)	(D)
Other 721	Laundry and cleaning services, n.e.c.* .....	††	††	††	††	6	(D)	(D)	(D)	(D)
722	Photographic studios, portrait .....	††	††	††	††	7	647	151	37	37
723, 4	Beauty and barber shops .....	††	††	††	††	43	2 926	1 496	377	220
723	Beauty shops .....	††	††	††	††	39	2 763	1 434	362	211
724	Barber shops .....	††	††	††	††	4	163	62	15	9
725	Shoe repair, shoe shine, and hat-cleaning shops .....	††	††	††	††	2	(D)	(D)	(D)	(D)
726	Funeral service and crematories .....	††	††	††	††	13	2 024	474	103	36
729	Miscellaneous personal services .....	††	††	††	††	10	(D)	(D)	(D)	(D)
73	Business services .....	††	††	††	††	49	26 450	7 450	1 813	467
731	Advertising .....	††	††	††	††	2	(D)	(D)	(D)	(D)
734	Services to dwellings and other buildings .....	††	††	††	††	10	997	324	86	48
737	Computer and data processing services .....	††	††	††	††	5	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services .....	††	††	††	††	7	888	419	34	10
7394	Equipment rental and leasing services .....	††	††	††	††	4	559	103	17	8
Other 73	Other business services .....	††	††	††	††	21	3 627	1 132	250	134
75	Automotive repair, services, and garages .....	††	††	††	††	53	10 289	2 631	602	246
751	Automotive rental and leasing, without drivers .....	††	††	††	††	3	(D)	(D)	(D)	(D)
752	Automobile parking .....	††	††	††	††	1	(D)	(D)	(D)	(D)
753	Automotive repair shops .....	††	††	††	††	47	8 510	2 191	495	174
7538	General automotive repair shops .....	††	††	††	††	17	2 831	708	155	57
7531	Top and body repair shops .....	††	††	††	††	21	3 397	1 062	258	78
7534, 5, 9	Other automotive repair shops .....	††	††	††	††	9	2 282	421	82	39
754	Automotive services, except repair .....	††	††	††	††	2	(D)	(D)	(D)	(D)
76	Miscellaneous repair services .....	††	††	††	††	13	(D)	(D)	(D)	(D)
762	Electrical and electronic repair shops .....	††	††	††	††	4	440	83	20	9
7622	Radio and TV repair shops .....	††	††	††	††	2	(D)	(D)	(D)	(D)
7623, 9	Other electrical and electronic repair shops .....	††	††	††	††	2	(D)	(D)	(D)	(D)
764	Reupholstery and furniture repair .....	††	††	††	††	2	(D)	(D)	(D)	(D)
763, 9	Other repair shops and related services .....	††	††	††	††	7	1 801	405	96	28
78, 79	Amusement and recreation services, including motion pictures .....	††	††	††	††	36	9 801	2 587	771	508
781, 2	Motion picture production, distribution, and services .....	††	††	††	††	-	-	-	-	-
783	Motion picture theaters .....	††	††	††	††	5	2 297	443	104	77
792	Producers, orchestras, and entertainers .....	††	††	††	††	-	-	-	-	-
793	Bowling alleys and billiards and pool establishments .....	††	††	††	††	10	2 650	765	211	163
79 ex. 792, 3	Commercial sports and other amusement and recreation services .....	††	††	††	††	21	4 854	1 379	456	268
80, ex. 806	Health services, except hospitals .....	††	††	††	††	121	57 643	31 627	8 511	1 298
801	Offices of physicians .....	††	††	††	††	44	37 715	23 431	6 540	617
802	Offices of dentists .....	††	††	††	††	50	11 233	4 595	1 078	255
803	Offices of osteopathic physicians .....	††	††	††	††	1	(D)	(D)	(D)	(D)
8041	Offices of chiropractors .....	††	††	††	††	11	927	314	72	30
8042	Offices of optometrists .....	††	††	††	††	3	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities .....	††	††	††	††	4	3 613	1 725	412	291
8049, 807, 8, 9	Other health services .....	††	††	††	††	8	3 380	1 269	326	85
81	Legal services .....	††	††	††	††	32	6 067	1 877	476	127
823, 4, 9	Selected educational services .....	††	††	††	††	1	(D)	(D)	(D)	(D)
891	Engineering, architectural, and surveying services .....	††	††	††	††	11	3 340	1 359	318	71
893	Accounting, auditing, and bookkeeping services .....	††	††	††	††	21	4 670	1 597	411	111
83, 892, 9	Social and other services .....	††	††	††	††	8	(D)	(D)	(D)	(D)
83	Social services .....	††	††	††	††	8	(D)	(D)	(D)	(D)
892, 9	Other services .....	††	††	††	††	-	-	-	-	-

**Table 4a. Summary Statistics for Firms Subject to Federal Income Tax for Standard Metropolitan Statistical Areas: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partners- hips (number)					
	<b>IOWA CITY SMSA</b>									
	Total .....	††	††	††	††	398	120 614	42 000	10 272	3 386
70	Hotels, motels, and other lodging places .....	††	††	††	††	26	11 046	2 661	607	534
7011	Hotels, motor hotels, and motels .....	††	††	††	††	17	10 202	2 462	574	501
7011 pt.	Hotels .....	††	††	††	††	2	(D)	(D)	(D)	(D)
7011 pt.	Motels, motor hotels, and tourist courts .....	††	††	††	††	15	(D)	(D)	(D)	(D)
702, 3, 4	Other lodging places .....	††	††	††	††	9	844	199	33	33
72	Personal services .....	††	††	††	††	62	6 993	2 458	561	313
721	Laundry, cleaning, and garment services .....	††	††	††	††	9	1 243	419	94	57
7215	Coin-operated laundries and dry cleaning .....	††	††	††	††	2	(D)	(D)	(D)	(D)
721 ex.	Other laundry, cleaning, and garment services .....	††	††	††	††	7	(D)	(D)	(D)	(D)
7215	Power laundries, family and commercial* .....	**	**	**	**	-	-	-	-	-
7211	Dry-cleaning plants, except rug cleaning* .....	**	**	**	**	6	858	299	68	40
7216	Laundry and cleaning services, n.e.c.* .....	**	**	**	**	1	(D)	(D)	(D)	(D)
Other 721										
722	Photographic studios, portrait .....	††	††	††	††	4	(D)	(D)	(D)	(D)
723, 4	Beauty and barber shops .....	††	††	††	††	36	3 670	1 612	348	170
723	Beauty shops .....	††	††	††	††	32	3 505	1 513	324	163
724	Barber shops .....	††	††	††	††	4	165	99	24	7
725	Shoe repair, shoe shine, and hat-cleaning shops .....	††	††	††	††	1	(D)	(D)	(D)	(D)
726	Funeral service and crematories .....	††	††	††	††	3	(D)	(D)	(D)	(D)
729	Miscellaneous personal services .....	††	††	††	††	9	728	199	57	62
73	Business services .....	††	††	††	††	47	35 753	12 270	2 992	911
731	Advertising .....	††	††	††	††	2	(D)	(D)	(D)	(D)
734	Services to dwellings and other buildings .....	††	††	††	††	9	927	442	97	95
737	Computer and data processing services .....	††	††	††	††	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services .....	††	††	††	††	6	(D)	(D)	(D)	(D)
7394	Equipment rental and leasing services .....	††	††	††	††	7	1 355	384	81	30
Other 73	Other business services .....	††	††	††	††	21	(D)	(D)	(D)	(D)
75	Automotive repair, services, and garages .....	††	††	††	††	41	6 844	1 850	439	145
751	Automotive rental and leasing, without drivers .....	††	††	††	††	2	(D)	(D)	(D)	(D)
752	Automobile parking .....	††	††	††	††	1	(D)	(D)	(D)	(D)
753	Automotive repair shops .....	††	††	††	††	35	(D)	(D)	(D)	(D)
7538	General automotive repair shops .....	††	††	††	††	14	3 009	785	163	54
7531	Top and body repair shops .....	††	††	††	††	12	1 582	460	110	31
7534, 5, 9	Other automotive repair shops .....	††	††	††	††	9	(D)	(D)	(D)	(D)
754	Automotive services, except repair .....	††	††	††	††	3	491	197	58	31
76	Miscellaneous repair services .....	††	††	††	††	19	2 147	619	153	62
762	Electrical and electronic repair shops .....	††	††	††	††	6	894	217	56	16
7622	Radio and TV repair shops .....	††	††	††	††	2	(D)	(D)	(D)	(D)
7623, 9	Other electrical and electronic repair shops .....	††	††	††	††	4	(D)	(D)	(D)	(D)
764	Reupholstery and furniture repair .....	††	††	††	††	3	119	28	5	6
763, 9	Other repair shops and related services .....	††	††	††	††	10	1 134	374	92	40
78, 79	Amusement and recreation services, including motion pictures .....	††	††	††	††	23	7 764	1 687	408	242
781, 2	Motion picture production, distribution, and services .....	††	††	††	††	1	(D)	(D)	(D)	(D)
783	Motion picture theaters .....	††	††	††	††	5	(D)	(D)	(D)	(D)
792	Producers, orchestras, and entertainers .....	††	††	††	††	1	(D)	(D)	(D)	(D)
793	Bowling alleys and billiards and pool establishments .....	††	††	††	††	2	(D)	(D)	(D)	(D)
79 ex. 792, 3	Commercial sports and other amusement and recreation services .....	††	††	††	††	14	5 021	1 055	277	106
80, ex. 806	Health services, except hospitals .....	††	††	††	††	104	28 178	13 210	3 442	730
801	Offices of physicians .....	††	††	††	††	41	16 086	8 608	2 347	244
802	Offices of dentists .....	††	††	††	††	38	(D)	(D)	(D)	(D)
803	Offices of osteopathic physicians .....	††	††	††	††	-	-	-	-	-
8041	Offices of chiropractors .....	††	††	††	††	7	461	171	52	13
8042	Offices of optometrists .....	††	††	††	††	2	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities .....	††	††	††	††	4	4 145	1 689	383	261
8049, 807, 8, 9	Other health services .....	††	††	††	††	12	1 633	543	169	41
81	Legal services .....	††	††	††	††	33	5 789	1 052	236	117
823, 4, 9	Selected educational services .....	††	††	††	††	1	(D)	(D)	(D)	(D)
891	Engineering, architectural, and surveying services .....	††	††	††	††	18	11 206	4 528	1 054	175
893	Accounting, auditing, and bookkeeping services .....	††	††	††	††	9	3 787	1 158	279	69
83, 892, 9	Social and other services .....	††	††	††	††	15	(D)	(D)	(D)	(D)
83	Social services .....	**	**	**	**	14	(D)	(D)	(D)	(D)
892, 9	Other services .....	**	**	**	**	1	(D)	(D)	(D)	(D)

Table 4a. **Summary Statistics for Firms Subject to Federal Income Tax for Standard Metropolitan Statistical Areas: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partner- ships (number)					
	<b>OMAHA, NEBR.-IOWA, SMSA</b>									
	Total .....	††	††	††	††	3 328	1 232 491	457 548	112 460	34 220
70	Hotels, motels, and other lodging places .....	††	††	††	††	58	53 029	15 781	3 926	2 451
7011	Hotels, motor hotels, and motels .....	††	††	††	††	54	52 686	15 691	3 913	2 447
7011 pt.	Hotels .....	††	††	††	††	18	23 436	7 299	1 749	1 160
7011 pt.	Hotels, 25 guestrooms or more .....	..	..	..	..	16	(D)	(D)	(D)	(D)
7011 pt.	Hotels, less than 25 guestrooms .....	..	..	..	..	2	(D)	(D)	(D)	(D)
7011 pt.	Motels, motor hotels, and tourist courts .....	††	††	††	††	36	29 250	8 392	2 164	1 287
7011 pt.	Motels, tourist courts .....	..	..	..	..	32	(D)	(D)	(D)	(D)
7011 pt.	Motor hotels .....	..	..	..	..	4	(D)	(D)	(D)	(D)
702, 3, 4	Other lodging places .....	††	††	††	††	4	343	90	13	4
703	Trailer parks and camps .....	††	††	††	††	3	(D)	(D)	(D)	(D)
702, 4	Rooming, boarding, and membership lodging .....	††	††	††	††	1	(D)	(D)	(D)	(D)
72	Personal services .....	††	††	††	††	465	69 515	25 903	6 404	3 156
721	Laundry, cleaning, and garment services .....	††	††	††	††	117	27 901	10 122	2 498	1 099
7215	Coin-operated laundries and dry cleaning .....	††	††	††	††	22	1 896	358	76	66
721 ex.	Other laundry, cleaning, and garment services .....	††	††	††	††	95	26 005	9 764	2 422	1 033
7215	Power laundries, family and commercial* .....	..	..	..	..	3	2 117	963	248	99
7216	Dry-cleaning plants, except rug cleaning* .....	..	..	..	..	58	6 989	2 610	629	366
Other 721	Laundry and cleaning services, n.e.c.* .....	..	..	..	..	34	16 899	6 191	1 545	568
7212	Garment pressing and agents for laundries and dry cleaners .....	..	..	..	..	3	(D)	(D)	(D)	(D)
7213	Linen supply* .....	..	..	..	..	5	9 362	3 558	915	302
7217	Carpet and upholstery cleaning .....	..	..	..	..	15	1 627	557	128	71
7218	Industrial laundries* .....	..	..	..	..	4	4 367	1 516	374	122
7214, 9	Other laundry, garment services, including diaper* .....	..	..	..	..	7	(D)	(D)	(D)	(D)
722	Photographic studios, portrait .....	††	††	††	††	27	3 189	647	147	104
723, 4	Beauty and barber shops .....	††	††	††	††	235	20 044	9 512	2 124	1 120
723	Beauty shops .....	††	††	††	††	197	17 666	8 268	1 853	994
724	Barber shops .....	††	††	††	††	38	2 378	1 244	271	126
725	Shoe repair, shoe shine, and hat-cleaning shops .....	††	††	††	††	7	354	102	22	11
726	Funeral service and crematories .....	††	††	††	††	32	10 162	2 969	818	208
729	Miscellaneous personal services .....	††	††	††	††	47	7 865	2 551	795	614
73	Business services .....	††	††	††	††	647	332 033	136 439	31 554	12 001
731	Advertising .....	††	††	††	††	47	17 970	9 773	2 726	429
7311	Advertising agencies .....	..	..	..	..	37	(D)	(D)	(D)	(D)
7312	Outdoor advertising services .....	..	..	..	..	2	(D)	(D)	(D)	(D)
7313	Radio, TV, publishers' advertising representatives .....	..	..	..	..	6	(D)	(D)	(D)	(D)
7319	Advertising, n.e.c. .....	..	..	..	..	2	(D)	(D)	(D)	(D)
734	Services to dwellings and other buildings .....	††	††	††	††	133	24 410	15 011	3 229	2 695
7341	Window cleaning .....	..	..	..	..	4	(D)	(D)	(D)	(D)
7342	Disinfecting and exterminating services .....	..	..	..	..	17	3 886	1 656	354	141
7349	Cleaning and maintenance services, n.e.c. .....	..	..	..	..	112	(D)	(D)	(D)	(D)
737	Computer and data processing services .....	††	††	††	††	62	112 358	39 879	8 613	2 166
7372	Computer programming and other software services .....	..	..	..	..	25	(D)	(D)	(D)	(D)
7374	Data processing services .....	..	..	..	..	22	75 790	25 762	5 524	1 628
7379	Computer related services, n.e.c. .....	..	..	..	..	15	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services .....	††	††	††	††	99	37 074	16 777	3 788	923
7394	Equipment rental and leasing services .....	††	††	††	††	57	16 769	3 882	850	297
Other 73	Other business services .....	††	††	††	††	249	123 452	51 117	12 348	5 491
732	Credit reporting, collection agencies .....	..	..	..	..	21	12 529	4 976	1 213	262
7331	Direct mail advertising services .....	..	..	..	..	5	(D)	(D)	(D)	(D)
7332	Blueprinting and photocopying services .....	..	..	..	..	6	421	85	19	8
7333	Commercial photography, art, and graphics .....	..	..	..	..	21	4 581	1 642	402	102
7339	Stenographic services; and reproduction services, n.e.c. .....	..	..	..	..	10	880	333	87	41
736	Personnel supply services .....	..	..	..	..	54	19 912	12 900	3 064	1 687
7361	Employment agencies .....	..	..	..	..	28	(D)	(D)	(D)	(D)
7362	Help supply services .....	..	..	..	..	25	14 455	10 210	2 381	1 496
7369	Facilities management services .....	..	..	..	..	1	(D)	(D)	(D)	(D)
7391	Research and development laboratories .....	..	..	..	..	2	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities .....	..	..	..	..	8	(D)	(D)	(D)	(D)
7393	Detective agencies and protective services .....	..	..	..	..	25	19 618	10 515	2 457	1 383
7395	Photofinishing laboratories* .....	..	..	..	..	13	15 492	4 226	1 038	427
7399 pt.	Sign painting shops .....	..	..	..	..	4	(D)	(D)	(D)	(D)
7399 pt.	Interior designing .....	..	..	..	..	15	1 673	326	76	35
7399 pt.	Telephone answering services .....	..	..	..	..	4	412	186	48	28
735, 7396, 7399 pt.	Other business services, n.e.c. .....	..	..	..	..	61	37 413	11 246	2 884	1 181

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				Individual proprie- torships (number)	Partner- ships (number)					
	<b>OMAHA, NEBR.-IOWA, SMSA—Con.</b>									
75	Automotive repair, services, and garages.....	††	††	††	††	381	112 731	25 627	6 121	1 971
751	Automotive rental and leasing, without drivers .....	††	††	††	††	47	40 896	6 910	1 696	530
752	Automobile parking .....	††	††	††	††	23	4 941	7 18	172	96
7523	Parking lots .....	..	..	..	..	18	(D)	(D)	(D)	(D)
7525	Parking structures .....	..	..	..	..	5	(D)	(D)	(D)	(D)
753	Automotive repair shops.....	††	††	††	††	271	60 500	16 321	3 869	1 121
7538	General automotive repair shops .....	††	††	††	††	106	22 353	4 759	1 161	370
7538 pt.	General automotive repair shops, except diesel .....	..	..	..	..	87	11 222	3 258	771	254
7538 pt.	Diesel repair shops .....	..	..	..	..	19	11 131	1 501	390	116
7531	Top and body repair shops .....	††	††	††	††	86	17 684	5 634	1 284	366
7534, 5, 9	Other automotive repair shops .....	††	††	††	††	79	20 463	5 928	1 424	385
7534	Tire retreading and repair shops .....	..	..	..	..	5	1 988	418	95	26
7535	Paint shops .....	..	..	..	..	10	3 203	1 002	210	64
7539 pt.	Auto electrical and fuel system services .....	..	..	..	..	4	(D)	(D)	(D)	(D)
7539 pt.	Radiator repair .....	..	..	..	..	7	1 171	444	98	33
7539 pt.	Glass replacement and repair .....	..	..	..	..	13	2 034	605	128	39
7539 pt.	Brake, front end, and wheel alignment .....	..	..	..	..	5	1 173	394	93	30
7539 pt.	Exhaust system services (muffler shops) .....	..	..	..	..	12	3 485	904	207	52
7539 pt.	Transmission repair shops .....	..	..	..	..	19	5 432	1 391	427	92
7539 pt.	Other automotive repair shops, n.e.c. ....	..	..	..	..	4	(D)	(D)	(D)	(D)
754	Automotive services, except repair .....	††	††	††	††	40	6 394	1 678	384	224
7542	Car washes .....	..	..	..	..	23	2 951	843	202	129
7549	Other automotive services .....	..	..	..	..	17	3 443	835	182	95
76	Miscellaneous repair services .....	††	††	††	††	185	40 441	12 264	2 916	899
762	Electrical and electronic repair shops .....	††	††	††	††	66	16 963	4 554	1 044	330
7622	Radio and TV repair shops .....	††	††	††	††	27	5 063	1 452	338	124
7623, 9	Other electrical and electronic repair shops .....	..	..	..	..	39	11 900	3 102	706	206
7623	Refrigeration and air-conditioning repair shops .....	..	..	..	..	8	1 020	424	83	25
7629	Electrical and electronic repair shops, n.e.c. ....	..	..	..	..	31	10 880	2 678	623	181
764	Reupholstery and furniture repair .....	††	††	††	††	19	1 271	413	96	52
763, 9	Other repair shops and related services .....	††	††	††	††	100	22 207	7 297	1 776	517
763	Watch, clock, and jewelry repair .....	..	..	..	..	12	809	252	64	26
769	Miscellaneous repair and related services .....	..	..	..	..	88	21 398	7 045	1 712	491
7692	Welding repair .....	..	..	..	..	6	635	173	40	18
7694	Armature rewinding shops .....	..	..	..	..	5	2 253	796	178	45
7699	Repair shops and related services, n.e.c. ....	..	..	..	..	77	18 510	6 076	1 494	428
78, 79	Amusement and recreation services, including motion pictures...	††	††	††	††	188	66 740	17 031	3 445	2 351
781, 2	Motion picture production, distribution, and services .....	††	††	††	††	13	(D)	(D)	(D)	(D)
783	Motion picture theaters .....	††	††	††	††	22	12 368	1 642	331	280
7832	Motion picture theaters, except drive-in .....	..	..	..	..	16	11 127	1 400	306	263
7833	Drive-in motion picture theaters .....	..	..	..	..	6	1 241	242	25	17
792	Producers, orchestras, and entertainers .....	††	††	††	††	20	1 520	519	123	81
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services .....	..	..	..	..	8	1 087	338	79	35
7929	Bands, orchestras, actors, and other entertainers and entertainment groups .....	..	..	..	..	12	433	181	44	46
793	Bowling alleys and billiards and pool establishments .....	††	††	††	††	32	14 415	4 127	1 108	903
7932	Billiard and pool establishments .....	††	††	††	††	3	(D)	(D)	(D)	(D)
7933	Bowling alleys .....	††	††	††	††	29	(D)	(D)	(D)	(D)
79 ex. 792, 3	Commercial sports and other amusement and recreation services ..	††	††	††	††	101	(D)	(D)	(D)	(D)
794	Commercial sports .....	††	††	††	††	7	(D)	(D)	(D)	(D)
7941	Professional sports clubs, managers, promoters .....	††	††	††	††	1	(D)	(D)	(D)	(D)
7948	Racing, including track operation .....	††	††	††	††	6	(D)	(D)	(D)	(D)
79 ex. 792, 3, 4	Other amusement and recreation services .....	††	††	††	††	94	(D)	(D)	(D)	(D)
791	Dance halls, studios, and schools .....	..	..	..	..	12	1 151	376	94	88
7992	Public golf courses .....	..	..	..	..	5	985	423	75	32
7993	Coin-operated amusement device operators .....	..	..	..	..	21	3 785	1 284	177	96
7996	Amusement parks .....	..	..	..	..	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs .....	..	..	..	..	22	4 421	1 873	337	257
7999	Amusement and recreation services, n.e.c. ....	..	..	..	..	33	3 329	918	222	278
7999 pt.	Concession operators of amusement devices, rides .....	..	..	..	..	3	(D)	(D)	(D)	(D)
7999 pt.	Carnivals, circuses, and fairs .....	..	..	..	..	1	(D)	(D)	(D)	(D)
7999 pt.	Other commercial recreation and amusements .....	..	..	..	..	29	3 147	883	219	276

**Table 4a. Summary Statistics for Firms Subject to Federal Income Tax for Standard Metropolitan Statistical Areas: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partner- ships (number)					
	OMAHA, NEBR.-IOWA, SMSA—Con.									
80, ex. 806	Health services, except hospitals .....	††	††	††	††	789	263 018	129 282	34 572	6 385
801	Offices of physicians .....	††	††	††	††	414	169 045	89 298	24 227	2 582
802	Offices of dentists .....	††	††	††	††	242	41 120	15 396	4 274	1 092
803	Offices of osteopathic physicians .....	††	††	††	††	2	(D)	(D)	(D)	(D)
8041	Offices of chiropractors .....	††	††	††	††	21	2 202	467	129	45
8042	Offices of optometrists .....	††	††	††	††	15	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities .....	††	††	††	††	26	24 458	12 024	2 947	1 753
8049, 807, 8, 9	Other health services .....	††	††	††	††	69	24 061	11 446	2 851	864
807	Medical and dental laboratories .....	††	††	††	††	27	15 299	7 482	1 766	446
8071	Medical laboratories .....	††	††	††	††	7	11 520	5 535	1 286	297
8072	Dental laboratories .....	††	††	††	††	20	3 779	1 947	480	149
8049, 808, 9	Other health services, n.e.c. ....	††	††	††	††	42	8 762	3 964	1 085	418
81	Legal services .....	††	††	††	††	272	68 988	24 768	5 759	1 238
823, 4, 9	Selected educational services .....	††	††	††	††	24	5 490	2 204	482	191
823	Libraries and information centers .....	..	..	..	..	-	-	-	-	-
824	Correspondence schools and vocational schools .....	..	..	..	..	12	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c. ....	..	..	..	..	12	(D)	(D)	(D)	(D)
891	Engineering, architectural, and surveying services .....	††	††	††	††	110	153 139	45 208	11 438	1 979
891 pt.	Architectural services .....	..	..	..	..	37	63 488	29 337	7 206	1 132
891 pt.	Engineering services .....	..	..	..	..	66	89 342	15 788	4 213	833
891 pt.	Surveying services .....	..	..	..	..	7	309	83	19	14
893	Accounting, auditing, and bookkeeping services .....	††	††	††	††	129	59 389	19 357	4 828	1 054
83, 892, 9	Social and other services .....	††	††	††	††	80	7 978	3 684	1 015	544
83	Social services .....	..	..	..	..	72	7 564	3 535	974	516
835	Child day care services .....	..	..	..	..	54	3 413	1 600	400	368
832, 3, 6, 9	Other social services .....	..	..	..	..	18	4 151	1 935	574	148
892, 9	Other services .....	..	..	..	..	8	414	149	41	28
	SIoux CITY, IOWA-NEBR., SMSA									
	Total .....	††	††	††	††	679	170 125	61 161	14 043	4 849
70	Hotels, motels, and other lodging places .....	††	††	††	††	26	9 579	2 309	729	486
7011	Hotels, motor hotels, and motels .....	††	††	††	††	25	(D)	(D)	(D)	(D)
7011 pt.	Hotels .....	††	††	††	††	5	(D)	(D)	(D)	(D)
7011 pt.	Motels, motor hotels, and tourist courts .....	††	††	††	††	20	7 400	1 608	342	251
702, 3, 4	Other lodging places .....	††	††	††	††	1	(D)	(D)	(D)	(D)
72	Personal services .....	††	††	††	††	110	13 703	4 951	1 188	636
721	Laundry, cleaning, and garment services .....	††	††	††	††	21	4 718	1 854	446	202
7215	Coin-operated laundries and dry cleaning .....	††	††	††	††	6	232	45	9	14
721 ex. 7215	Other laundry, cleaning, and garment services .....	††	††	††	††	15	4 486	1 809	437	188
7211	Power laundries, family and commercial* .....	..	..	..	..	1	(D)	(D)	(D)	(D)
7216	Dry-cleaning plants, except rug cleaning* .....	..	..	..	..	8	1 191	529	116	81
Other 721	Laundry and cleaning services, n.e.c.* .....	..	..	..	..	6	(D)	(D)	(D)	(D)
722	Photographic studios, portrait .....	††	††	††	††	5	619	155	33	21
723, 4	Beauty and barber shops .....	††	††	††	††	52	3 826	1 790	416	251
723	Beauty shops .....	††	††	††	††	48	3 612	1 677	389	242
724	Barber shops .....	††	††	††	††	4	214	113	27	9
725	Shoe repair, shoe shine, and hat-cleaning shops .....	††	††	††	††	2	(D)	(D)	(D)	(D)
726	Funeral service and crematories .....	††	††	††	††	16	2 698	666	151	51
729	Miscellaneous personal services .....	††	††	††	††	14	(D)	(D)	(D)	(D)
73	Business services .....	††	††	††	††	93	21 998	11 083	2 264	920
731	Advertising .....	††	††	††	††	7	1 556	485	122	37
734	Services to dwellings and other buildings .....	††	††	††	††	15	1 892	801	189	122
737	Computer and data processing services .....	††	††	††	††	4	1 177	486	85	18
7392	Management, consulting, and public relations services .....	††	††	††	††	14	6 292	3 840	601	275
7394	Equipment rental and leasing services .....	††	††	††	††	6	2 448	491	84	27
Other 73	Other business services .....	††	††	††	††	47	8 633	4 980	1 183	441
75	Automotive repair, services, and garages .....	††	††	††	††	63	19 603	4 021	894	345
751	Automotive rental and leasing, without drivers .....	††	††	††	††	9	8 478	906	179	72
752	Automobile parking .....	††	††	††	††	1	(D)	(D)	(D)	(D)
753	Automotive repair shops .....	††	††	††	††	45	9 346	2 660	602	201
7538	General automotive repair shops .....	††	††	††	††	9	2 202	414	101	37
7531	Top and body repair shops .....	††	††	††	††	15	2 288	760	179	56
7534, 5, 9	Other automotive repair shops .....	††	††	††	††	21	4 856	1 486	322	108
754	Automotive services, except repair .....	††	††	††	††	8	(D)	(D)	(D)	(D)

**Table 4a. Summary Statistics for Firms Subject to Federal Income Tax for Standard Metropolitan Statistical Areas: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D.]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partners- hips (number)					
	<b>SIOUX CITY, IOWA-NEBR., SMSA—Con.</b>									
76	Miscellaneous repair services .....	††	††	††	††	33	8 388	2 205	518	145
762	Electrical and electronic repair shops .....	††	††	††	††	10	2 008	550	116	35
7622	Radio and TV repair shops .....	††	††	††	††	1	(D)	(D)	(D)	(D)
7623, 9	Other electrical and electronic repair shops .....	††	††	††	††	9	(D)	(D)	(D)	(D)
764	Reupholstery and furniture repair .....	††	††	††	††	2	(D)	(D)	(D)	(D)
763, 9	Other repair shops and related services .....	††	††	††	††	21	(D)	(D)	(D)	(D)
78, 79	Amusement and recreation services, including motion pictures .....	††	††	††	††	42	7 923	1 744	386	280
781, 2	Motion picture production, distribution, and services .....	††	††	††	††	1	(D)	(D)	(D)	(D)
783	Motion picture theaters .....	††	††	††	††	10	2 245	351	84	80
792	Producers, orchestras, and entertainers .....	††	††	††	††	2	(D)	(D)	(D)	(D)
793	Bowling alleys and billiards and pool establishments .....	††	††	††	††	5	(D)	(D)	(D)	(D)
79 ex. 792, 3	Commercial sports and other amusement and recreation services .....	††	††	††	††	24	4 184	884	166	109
80, ex. 806	Health services, except hospitals .....	††	††	††	††	188	62 914	27 301	6 303	1 525
801	Offices of physicians .....	††	††	††	††	96	39 775	17 742	4 163	438
802	Offices of dentists .....	††	††	††	††	42	6 997	2 580	559	178
803	Offices of osteopathic physicians .....	††	††	††	††	4	1 104	516	78	24
8041	Offices of chiropractors .....	††	††	††	††	14	1 326	284	70	30
8042	Offices of optometrists .....	††	††	††	††	8	1 145	331	67	19
805	Nursing and personal care facilities .....	††	††	††	††	13	10 455	4 994	1 175	768
8049, 807, 8, 9	Other health services .....	††	††	††	††	11	2 112	854	191	68
81	Legal services .....	††	††	††	††	61	14 562	3 353	735	243
823, 4, 9	Selected educational services .....	††	††	††	††	-	-	-	-	-
891	Engineering, architectural, and surveying services .....	††	††	††	††	12	4 162	1 645	408	73
893	Accounting, auditing, and bookkeeping services .....	††	††	††	††	37	6 687	2 322	578	167
83, 892, 9	Social and other services .....	††	††	††	††	14	606	227	40	29
83	Social services .....	††	††	††	††	13	(D)	(D)	(D)	(D)
892, 9	Other services .....	††	††	††	††	1	(D)	(D)	(D)	(D)
	<b>WATERLOO-CEDAR FALLS SMSA</b>									
	Total .....	††	††	††	††	735	183 774	72 535	17 217	5 284
70	Hotels, motels, and other lodging places .....	††	††	††	††	20	7 536	1 908	593	404
7011	Hotels, motor hotels, and motels .....	††	††	††	††	18	(D)	(D)	(D)	(D)
7011 pt.	Hotels .....	††	††	††	††	6	(D)	(D)	(D)	(D)
7011 pt.	Motels, motor hotels, and tourist courts .....	††	††	††	††	12	5 012	1 104	301	212
702, 3, 4	Other lodging places .....	††	††	††	††	2	(D)	(D)	(D)	(D)
72	Personal services .....	††	††	††	††	128	19 567	7 212	1 708	784
721	Laundry, cleaning, and garment services .....	††	††	††	††	17	7 843	2 981	710	260
7215	Coin-operated laundries and dry cleaning .....	††	††	††	††	5	146	35	3	6
721 ex. 7215	Other laundry, cleaning, and garment services .....	††	††	††	††	12	7 697	2 946	707	254
7211	Power laundries, family and commercial* .....	††	††	††	††	2	(D)	(D)	(D)	(D)
7216	Dry-cleaning plants, except rug cleaning* .....	††	††	††	††	7	(D)	(D)	(D)	(D)
Other 721	Laundry and cleaning services, n.e.c.* .....	††	††	††	††	3	(D)	(D)	(D)	(D)
722	Photographic studios, portrait .....	††	††	††	††	9	949	223	50	43
723, 4	Beauty and barber shops .....	††	††	††	††	67	5 070	2 482	579	310
723	Beauty shops .....	††	††	††	††	58	4 585	2 273	519	289
724	Barber shops .....	††	††	††	††	9	485	209	60	21
725	Shoe repair, shoe shine, and hat-cleaning shops .....	††	††	††	††	4	175	57	15	14
726	Funeral service and crematories .....	††	††	††	††	12	2 604	708	168	42
729	Miscellaneous personal services .....	††	††	††	††	19	2 926	761	186	115
73	Business services .....	††	††	††	††	100	25 240	9 658	2 418	890
731	Advertising .....	††	††	††	††	11	2 116	895	250	59
734	Services to dwellings and other buildings .....	††	††	††	††	17	2 509	1 075	273	204
737	Computer and data processing services .....	††	††	††	††	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services .....	††	††	††	††	17	5 840	1 678	486	116
7394	Equipment rental and leasing services .....	††	††	††	††	8	1 422	328	81	31
Other 73	Other business services .....	††	††	††	††	45	(D)	(D)	(D)	(D)
75	Automotive repair, services, and garages .....	††	††	††	††	64	14 080	3 584	845	302
751	Automotive rental and leasing, without drivers .....	††	††	††	††	6	3 407	488	125	48
752	Automobile parking .....	††	††	††	††	2	(D)	(D)	(D)	(D)
753	Automotive repair shops .....	††	††	††	††	45	9 080	2 616	597	193
7538	General automotive repair shops .....	††	††	††	††	10	1 221	418	103	34
7531	Top and body repair shops .....	††	††	††	††	16	4 048	1 225	266	84
7534, 5, 9	Other automotive repair shops .....	††	††	††	††	19	3 811	973	228	75
754	Automotive services, except repair .....	††	††	††	††	11	(D)	(D)	(D)	(D)

**Table 4a. Summary Statistics for Firms Subject to Federal Income Tax for Standard Metropolitan Statistical Areas: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprietorships (number)	Partnerships (number)					
	<b>WATERLOO-CEDAR FALLS SMSA—Con.</b>									
76	Miscellaneous repair services .....	††	††	††	††	35	5 267	1 636	374	125
762	Electrical and electronic repair shops .....	††	††	††	††	8	1 896	569	133	38
7622	Radio and TV repair shops .....	††	††	††	††	5	760	272	63	19
7623, 9	Other electrical and electronic repair shops .....	††	††	††	††	3	1 136	297	70	19
764	Reupholstery and furniture repair .....	††	††	††	††	2	(D)	(D)	(D)	(D)
763, 9	Other repair shops and related services .....	††	††	††	††	25	(D)	(D)	(D)	(D)
78, 79	Amusement and recreation services, including motion pictures .....	††	††	††	††	43	9 646	1 905	452	344
781, 2	Motion picture production, distribution, and services .....	††	††	††	††	1	(D)	(D)	(D)	(D)
783	Motion picture theaters .....	††	††	††	††	7	(D)	(D)	(D)	(D)
792	Producers, orchestras, and entertainers .....	††	††	††	††	6	46	25	8	16
793	Bowling alleys and billiards and pool establishments .....	††	††	††	††	7	3 019	774	210	151
79 ex. 792, 3	Commercial sports and other amusement and recreation services .....	††	††	††	††	22	3 680	672	142	99
80, ex. 806	Health services, except hospitals .....	††	††	††	††	242	71 733	33 454	7 741	1 670
801	Offices of physicians .....	††	††	††	††	120	39 184	20 261	4 569	580
802	Offices of dentists .....	††	††	††	††	67	(D)	(D)	(D)	(D)
803	Offices of osteopathic physicians .....	††	††	††	††	1	(D)	(D)	(D)	(D)
8041	Offices of chiropractors .....	††	††	††	††	13	879	303	77	21
8042	Offices of optometrists .....	††	††	††	††	14	1 061	308	64	23
805	Nursing and personal care facilities .....	††	††	††	††	8	9 973	4 387	1 041	526
8049, 807, 8, 9	Other health services .....	††	††	††	††	19	6 600	2 937	710	147
81	Legal services .....	††	††	††	††	49	10 888	3 141	715	196
823, 4, 9	Selected educational services .....	††	††	††	††	1	(D)	(D)	(D)	(D)
891	Engineering, architectural, and surveying services .....	††	††	††	††	15	13 090	7 566	1 707	347
893	Accounting, auditing, and bookkeeping services .....	††	††	††	††	24	5 987	2 198	594	161
83, 892, 9	Social and other services .....	††	††	††	††	14	(D)	(D)	(D)	(D)
83	Social services .....	**	**	**	**	14	(D)	(D)	(D)	(D)
892, 9	Other services .....	**	**	**	**	-	-	-	-	-

**Table 4b. Summary Statistics for Firms Exempt From Federal Income Tax for Standard Metropolitan Statistical Areas: 1982**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	<b>CEDAR RAPIDS SMSA</b>					
	Total .....	120	74 462	30 351	7 292	2 976
7011 pt., 7032, 704	Hotels, camps, and membership lodging .....	4	770	326	64	51
7391, 2, 7	Research, testing, and consulting services .....	-	-	-	-	-
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services .....	13	(D)	(D)	(D)	(D)
805, 8, 9	Selected health services .....	6	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities .....	4	(D)	(D)	(D)	(D)
808	Outpatient care facilities .....	2	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c. ....	-	-	-	-	-
81	Legal aid societies and similar legal services .....	2	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services .....	2	(D)	(D)	(D)	(D)
83	Social services .....	45	19 797	5 954	1 303	640
835	Child day care services .....	9	(D)	(D)	(D)	(D)
832, 3, 6, 9	Other social services .....	36	(D)	(D)	(D)	(D)
861, 2, 4, 9	Selected membership organizations .....	47	7 418	2 605	632	346
861	Business associations .....	9	1 364	515	129	33
864	Civic, social, and fraternal associations .....	31	4 083	1 542	372	271
862, 9	Other membership organizations .....	7	1 971	548	131	42

**Table 4b. Summary Statistics for Firms Exempt From Federal Income Tax for Standard Metropolitan Statistical Areas: 1982—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	<b>CEDAR RAPIDS SMSA—Con.</b>					
892	Noncommercial educational, scientific, and research organizations -----	1	(D)	(D)	(D)	(D)
	<b>DAVENPORT-ROCK ISLAND-MOLINE, IOWA-ILL., SMSA</b>					
	Total -----	257	85 961	37 815	8 939	4 642
7011 pt., 7032, 704	Hotels, camps, and membership lodging -----	1	(D)	(D)	(D)	(D)
7391, 2, 7	Research, testing, and consulting services -----	2	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services -----	21	8 793	3 135	563	412
805, 8, 9	Selected health services -----	19	20 537	11 673	2 789	1 303
805	Nursing and personal care facilities -----	8	12 098	6 613	1 635	819
808	Outpatient care facilities -----	5	1 112	691	159	117
809	Health and allied services, n.e.c. -----	6	7 327	4 369	995	367
81	Legal aid societies and similar legal services -----	2	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services -----	5	369	225	57	38
83	Social services -----	90	36 520	13 978	3 341	1 695
835	Child day care services -----	12	1 034	670	141	122
832, 3, 6, 9	Other social services -----	78	35 486	13 308	3 200	1 573
861, 2, 4, 9	Selected membership organizations -----	115	18 704	8 300	2 059	1 159
861	Business associations -----	17	1 378	489	124	55
864	Civic, social, and fraternal associations -----	78	13 280	4 323	1 063	861
862, 9	Other membership organizations -----	20	4 046	3 488	872	243
892	Noncommercial educational, scientific, and research organizations -----	2	(D)	(D)	(D)	(D)
	<b>DES MOINES SMSA</b>					
	Total -----	394	169 026	59 092	13 635	5 932
7011 pt., 7032, 704	Hotels, camps, and membership lodging -----	13	1 431	394	91	95
7391, 2, 7	Research, testing, and consulting services -----	-	-	-	-	-
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services -----	17	14 942	5 046	1 151	647
805, 8, 9	Selected health services -----	25	22 012	10 803	2 647	1 156
805	Nursing and personal care facilities -----	10	13 638	6 878	1 737	921
808	Outpatient care facilities -----	11	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c. -----	4	(D)	(D)	(D)	(D)
81	Legal aid societies and similar legal services -----	4	928	581	149	42
823, 4, 9	Selected educational services -----	4	(D)	(D)	(D)	(D)
83	Social services -----	123	49 224	21 200	4 643	2 453
835	Child day care services -----	25	2 545	1 676	380	299
832, 3, 6, 9	Other social services -----	98	46 679	19 524	4 263	2 154
861, 2, 4, 9	Selected membership organizations -----	205	79 520	20 653	4 851	1 508
861	Business associations -----	75	41 330	9 350	2 187	491
864	Civic, social, and fraternal associations -----	68	15 129	5 772	1 344	648
862, 9	Other membership organizations -----	62	23 061	5 531	1 320	369
892	Noncommercial educational, scientific, and research organizations -----	3	(D)	(D)	(D)	(D)

**Table 4b. Summary Statistics for Firms Exempt From Federal Income Tax for Standard Metropolitan Statistical Areas: 1982—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>DUBUQUE SMSA</b>						
	<b>Total</b> .....	<b>71</b>	<b>17 808</b>	<b>7 757</b>	<b>1 848</b>	<b>1 093</b>
7011 pt., 7032, 704	Hotels, camps, and membership lodging .....	4	445	174	40	27
7391, 2, 7	Research, testing, and consulting services .....	-	-	-	-	-
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services .....	7	1 721	372	80	64
805, 8, 9	Selected health services .....	6	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities .....	1	(D)	(D)	(D)	(D)
808	Outpatient care facilities .....	1	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c. ....	4	(D)	(D)	(D)	(D)
81	Legal aid societies and similar legal services .....	1	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services .....	-	(D)	(D)	(D)	(D)
83	Social services .....	30	9 352	4 315	1 034	613
835	Child day care services .....	1	(D)	(D)	(D)	(D)
832, 3, 6, 9	Other social services .....	29	(D)	(D)	(D)	(D)
861, 2, 4, 9	Selected membership organizations .....	22	(D)	(D)	(D)	(D)
861	Business associations .....	3	(D)	(D)	(D)	(D)
864	Civic, social, and fraternal associations .....	14	1 202	478	118	99
862, 9	Other membership organizations .....	5	1 321	443	107	50
892	Noncommercial educational, scientific, and research organizations .....	1	(D)	(D)	(D)	(D)
<b>IOWA CITY SMSA</b>						
	<b>Total</b> .....	<b>118</b>	<b>41 594</b>	<b>15 205</b>	<b>3 436</b>	<b>1 848</b>
7011 pt., 7032, 704	Hotels, camps, and membership lodging .....	27	(D)	(D)	(D)	(D)
7391, 2, 7	Research, testing, and consulting services .....	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services .....	1	(D)	(D)	(D)	(D)
805, 8, 9	Selected health services .....	6	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities .....	2	(D)	(D)	(D)	(D)
808	Outpatient care facilities .....	3	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c. ....	1	(D)	(D)	(D)	(D)
81	Legal aid societies and similar legal services .....	1	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services .....	1	(D)	(D)	(D)	(D)
83	Social services .....	45	5 267	3 030	690	549
835	Child day care services .....	10	457	331	85	124
832, 3, 6, 9	Other social services .....	35	4 810	2 699	605	425
861, 2, 4, 9	Selected membership organizations .....	36	(D)	(D)	(D)	(D)
861	Business associations .....	5	432	187	47	18
864	Civic, social, and fraternal associations .....	22	(D)	(D)	(D)	(D)
862, 9	Other membership organizations .....	9	1 725	494	117	36
892	Noncommercial educational, scientific, and research organizations .....	-	-	-	-	-
<b>OMAHA, NEBR.-IOWA, SMSA</b>						
	<b>Total</b> .....	<b>408</b>	<b>179 763</b>	<b>69 119</b>	<b>16 600</b>	<b>6 480</b>
7011 pt., 7032, 704	Hotels, camps, and membership lodging .....	5	(D)	(D)	(D)	(D)
7011 pt. 7032 704	Hotels .....	-	-	-	-	-
	Sporting and recreational camps .....	1	(D)	(D)	(D)	(D)
	Organization hotels and lodging houses, on membership basis .....	4	(D)	(D)	(D)	(D)
7391, 2, 7	Research, testing, and consulting services .....	1	(D)	(D)	(D)	(D)
7391	Research and development laboratories .....	-	-	-	-	-
7392	Management, consulting, and public relations services .....	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities .....	-	-	-	-	-

**Table 4b. Summary Statistics for Firms Exempt From Federal Income Tax for Standard Metropolitan Statistical Areas: 1982—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	<b>OMAHA, NEBR.-IOWA, SMSA—Con.</b>					
792, 7997, 7999 pt., 84	<b>Selected amusement, recreation, and related services</b> .....	33	14 422	6 483	1 364	622
792	Producers, orchestras, and entertainers .....	7	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services .....	3	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups .....	4	2 257	861	249	131
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens .....	11	4 456	2 028	515	214
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens .....	4	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens .....	7	(D)	(D)	(D)	(D)
8411	Noncommercial museums and art galleries .....	7	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens .....	-	-	-	-	-
7997	Membership sports and recreation clubs .....	13	5 959	2 944	462	221
7999 pt.	Fairs .....	2	(D)	(D)	(D)	(D)
805, 8, 9	<b>Selected health services</b> .....	24	33 469	14 973	3 682	1 490
805	Nursing and personal care facilities .....	10	23 686	12 555	3 091	1 271
8051	Skilled nursing care facilities .....	5	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c. ....	5	(D)	(D)	(D)	(D)
808	Outpatient care facilities .....	10	7 979	1 557	398	164
809	Health and allied services, n.e.c. ....	4	1 804	861	193	55
81	<b>Legal aid societies and similar legal services</b> .....	2	(D)	(D)	(D)	(D)
823, 4, 9	<b>Selected educational services</b> .....	8	1 454	1 073	171	68
823	Libraries and information centers .....	-	-	-	-	-
824	Correspondence schools and vocational schools .....	4	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c. ....	4	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools .....	-	-	-	-	-
829	Schools and educational services, n.e.c. ....	4	(D)	(D)	(D)	(D)
83	<b>Social services</b> .....	149	99 105	35 396	8 644	2 994
835	Child day care services .....	36	3 794	2 118	670	341
832, 3, 6, 9	Other social services .....	113	95 311	33 278	7 974	2 653
832	Individual and family social services .....	47	11 968	5 431	1 262	465
833	Job training and vocational rehabilitation services .....	7	1 149	621	142	202
836	Residential care .....	14	11 100	4 108	977	436
839	Social services, n.e.c. ....	45	71 094	23 118	5 593	1 550
861, 2, 4, 9	<b>Selected membership organizations</b> .....	181	28 193	10 064	2 462	1 221
861	Business associations .....	37	6 118	2 092	515	162
864	Civic, social, and fraternal associations .....	104	16 929	6 175	1 497	897
862, 9	Other membership organizations .....	40	5 146	1 797	450	162
862	Professional membership organizations .....	22	2 333	835	207	65
869	Membership organizations, n.e.c. ....	18	2 813	962	243	97
892	<b>Noncommercial educational, scientific, and research organizations</b> .....	5	(D)	(D)	(D)	(D)
	<b>SIOUX CITY, IOWA-NEBR., SMSA</b>					
	<b>Total</b> .....	111	28 512	12 210	2 861	1 637
7011 pt., 7032, 704	<b>Hotels, camps, and membership lodging</b> .....	1	(D)	(D)	(D)	(D)
7391, 2, 7	<b>Research, testing, and consulting services</b> .....	2	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	<b>Selected amusement, recreation, and related services</b> .....	12	2 518	1 101	231	219
805, 8, 9	<b>Selected health services</b> .....	8	5 767	3 201	767	343
805	Nursing and personal care facilities .....	4	3 546	2 137	516	257
808	Outpatient care facilities .....	3	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c. ....	1	(D)	(D)	(D)	(D)
81	<b>Legal aid societies and similar legal services</b> .....	1	(D)	(D)	(D)	(D)
823, 4, 9	<b>Selected educational services</b> .....	1	(D)	(D)	(D)	(D)
83	<b>Social services</b> .....	33	13 292	5 511	1 292	775
835	Child day care services .....	7	328	217	55	51
832, 3, 6, 9	Other social services .....	26	12 964	5 294	1 237	724
861, 2, 4, 9	<b>Selected membership organizations</b> .....	53	6 615	2 209	527	283
861	Business associations .....	11	1 052	498	125	35
864	Civic, social, and fraternal associations .....	33	3 040	1 052	269	169
862, 9	Other membership organizations .....	9	2 523	659	133	79
892	<b>Noncommercial educational, scientific, and research organizations</b> .....	-	-	-	-	-

**Table 4b. Summary Statistics for Firms Exempt From Federal Income Tax for Standard Metropolitan Statistical Areas: 1982—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	<b>WATERLOO-CEDAR FALLS SMSA</b>					
	Total .....	106	37 235	15 545	3 511	1 845
7011 pt., 7032, 704	Hotels, camps, and membership lodging .....	3	(D)	(D)	(D)	(D)
7391, 2, 7	Research, testing, and consulting services .....	-	-	-	-	-
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services .....	10	3 142	993	185	113
805, 8, 9	Selected health services .....	6	8 173	5 179	1 041	465
805	Nursing and personal care facilities .....	3	6 384	4 051	769	398
808	Outpatient care facilities .....	1	(D)	(D)	(D)	(D)
809	Health and allied services, n.e.c. ....	2	(D)	(D)	(D)	(D)
81	Legal aid societies and similar legal services .....	1	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services .....	-	-	-	-	-
83	Social services .....	44	9 740	5 249	1 323	726
835	Child day care services .....	7	528	339	86	66
832, 3, 6, 9	Other social services .....	37	9 212	4 910	1 237	660
861, 2, 4, 9	Selected membership organizations .....	42	15 618	3 814	895	449
861	Business associations .....	6	(D)	(D)	(D)	(D)
864	Civic, social, and fraternal associations .....	26	(D)	(D)	(D)	(D)
862, 9	Other membership organizations .....	10	2 225	546	143	65
892	Noncommercial educational, scientific, and research organizations .....	-	-	-	-	-

**Table 5a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partners- hips (number)					
	Total .....	††	††	††	††	7 774	1 396 366	473 846	112 912	48 927
70	Hotels, motels, and other lodging places .....	††	††	††	††	340	74 129	18 086	4 064	3 479
7011	Hotels, motor hotels, and motels .....	††	††	††	††	309	71 205	17 442	3 924	3 340
7011 pt.	Hotels .....	††	††	††	††	62	17 272	4 427	877	758
7011 pt.	Hotels, 25 guestrooms or more .....	††	††	††	††	27	15 158	4 023	773	632
7011 pt.	Hotels, less than 25 guestrooms .....	††	††	††	††	35	2 114	404	104	126
7011 pt.	Motels, motor hotels, and tourist courts .....	††	††	††	††	247	53 933	13 015	3 047	2 582
7011 pt.	Motels, tourist courts .....	††	††	††	††	237	47 297	11 189	2 589	2 255
7011 pt.	Motor hotels .....	††	††	††	††	10	6 636	1 826	458	327
702, 3, 4	Other lodging places .....	††	††	††	††	31	2 924	644	140	139
703	Trailer parks and camps .....	††	††	††	††	15	1 326	203	37	36
702, 4	Rooming, boarding, and membership lodging .....	††	††	††	††	16	1 598	441	103	103
72	Personal services .....	††	††	††	††	1 479	116 598	35 048	8 517	5 019
721	Laundry, cleaning, and garment services .....	††	††	††	††	244	(D)	(D)	(D)	(D)
7215	Coin-operated laundries and dry cleaning .....	††	††	††	††	75	(D)	(D)	(D)	(D)
721 ex. 7215	Other laundry, cleaning, and garment services .....	††	††	††	††	169	25 284	9 030	2 299	1 123
7211	Power laundries, family and commercial* .....	††	††	††	††	11	2 466	1 003	239	131
7216	Dry-cleaning plants, except rug cleaning* .....	††	††	††	††	110	8 009	2 541	641	439
Other 721	Laundry and cleaning services, n.e.c.* .....	††	††	††	††	48	14 809	5 486	1 419	553
7212	Garment pressing and agents for laundries and dry cleaners .....	††	††	††	††	5	(D)	(D)	(D)	(D)
7213	Linen supply* .....	††	††	††	††	3	(D)	(D)	(D)	(D)
7217	Carpet and upholstery cleaning .....	††	††	††	††	24	1 337	381	72	78
7218	Industrial laundries* .....	††	††	††	††	11	11 628	4 360	1 171	387
7214, 9	Other laundry, garment services, including diaper* .....	††	††	††	††	5	82	22	5	4
722	Photographic studios, portrait .....	††	††	††	††	80	(D)	(D)	(D)	(D)
723, 4	Beauty and barber shops .....	††	††	††	††	743	30 975	12 428	2 858	2 016
723	Beauty shops .....	††	††	††	††	707	(D)	(D)	(D)	(D)
724	Barber shops .....	††	††	††	††	36	(D)	(D)	(D)	(D)
725	Shoe repair, shoe shine, and hat-cleaning shops .....	††	††	††	††	10	480	82	21	16
726	Funeral service and crematories .....	††	††	††	††	283	40 636	9 140	2 193	879
729	Miscellaneous personal services .....	††	††	††	††	119	5 737	1 622	560	498

**Table 5a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partner- ships (number)					
73	<b>Business services</b> .....	††	††	††	††	579	(D)	(D)	(D)	(D)
731	Advertising .....	††	††	††	††	22	6 974	3 058	717	362
7311	Advertising agencies .....	††	††	††	††	7	1 531	655	157	44
7312	Outdoor advertising services .....	††	††	††	††	5	1 188	274	62	20
7313	Radio, TV, publishers' advertising representatives .....	††	††	††	††	7	(D)	(D)	(D)	(D)
7319	Advertising, n.e.c. ....	††	††	††	††	3	(D)	(D)	(D)	(D)
734	<b>Services to dwellings and other buildings</b> .....	††	††	††	††	129	24 395	13 201	2 919	1 406
7341	Window cleaning .....	††	††	††	††	1	(D)	(D)	(D)	(D)
7342	Disinfecting and exterminating services .....	††	††	††	††	26	2 422	781	168	74
7349	Cleaning and maintenance services, n.e.c. ....	††	††	††	††	102	(D)	(D)	(D)	(D)
737	<b>Computer and data processing services</b> .....	††	††	††	††	37	8 856	2 241	597	205
7372	Computer programming and other software services .....	††	††	††	††	17	5 967	1 200	339	101
7374	Data processing services .....	††	††	††	††	16	(D)	(D)	(D)	(D)
7379	Computer related services, n.e.c. ....	††	††	††	††	4	(D)	(D)	(D)	(D)
7392	<b>Management, consulting, and public relations services</b> .....	††	††	††	††	79	82 155	18 615	3 945	1 371
7394	Equipment rental and leasing services .....	††	††	††	††	50	11 632	2 239	448	168
Other 73	<b>Other business services</b> .....	††	††	††	††	262	(D)	(D)	(D)	(D)
732	Credit reporting, collection agencies .....	††	††	††	††	31	2 095	914	200	117
7331	Direct mail advertising services .....	††	††	††	††	14	32 463	11 215	2 743	1 154
7332	Blueprinting and photocopying services .....	††	††	††	††	4	(D)	(D)	(D)	(D)
7333	Commercial photography, art, and graphics .....	††	††	††	††	11	(D)	(D)	(D)	(D)
7339	Stenographic services; and reproduction services, n.e.c. ....	††	††	††	††	9	626	246	61	30
736	<b>Personnel supply services</b> .....	††	††	††	††	21	3 186	1 937	627	349
7361	Employment agencies .....	††	††	††	††	8	1 027	492	195	42
7362	Help supply services .....	††	††	††	††	13	2 159	1 445	432	307
7369	Facilities management services .....	††	††	††	††	-	-	-	-	-
7391	Research and development laboratories .....	††	††	††	††	4	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities .....	††	††	††	††	12	1 994	861	219	59
7393	Detective agencies and protective services .....	††	††	††	††	17	1 212	724	156	133
7395	Photofinishing laboratories* .....	††	††	††	††	6	5 497	1 158	277	116
7399 pt.	Sign painting shops .....	††	††	††	††	4	255	90	18	11
7399 pt.	Interior designing .....	††	††	††	††	5	153	53	12	10
7399 pt.	Telephone answering services .....	††	††	††	††	8	783	295	69	43
735, 7396, 7399 pt.	Other business services, n.e.c. ....	††	††	††	††	116	23 331	6 677	1 559	891
75	<b>Automotive repair, services, and garages</b> .....	††	††	††	††	803	(D)	(D)	(D)	(D)
751	Automotive rental and leasing, without drivers .....	††	††	††	††	41	24 353	4 944	1 303	282
752	Automobile parking .....	††	††	††	††	-	-	-	-	-
7523	Parking lots .....	††	††	††	††	-	-	-	-	-
7525	Parking structures .....	††	††	††	††	-	-	-	-	-
753	<b>Automotive repair shops</b> .....	††	††	††	††	716	87 759	20 629	4 721	1 845
7538	General automotive repair shops .....	††	††	††	††	341	(D)	(D)	(D)	(D)
7538 pt.	General automotive repair shops, except diesel .....	††	††	††	††	300	(D)	(D)	(D)	(D)
7538 pt.	Diesel repair shops .....	††	††	††	††	41	11 239	2 911	640	220
7531	Top and body repair shops .....	††	††	††	††	278	(D)	(D)	(D)	(D)
7534, 5, 9	<b>Other automotive repair shops</b> .....	††	††	††	††	97	16 067	3 867	888	322
7534	Tire retreading and repair shops .....	††	††	††	††	5	(D)	(D)	(D)	(D)
7535	Paint shops .....	††	††	††	††	8	960	277	65	31
7539 pt.	Auto electrical and fuel system services .....	††	††	††	††	10	1 482	409	84	36
7539 pt.	Radiator repair .....	††	††	††	††	18	2 342	615	138	45
7539 pt.	Glass replacement and repair .....	††	††	††	††	11	1 251	300	70	27
7539 pt.	Brake, front end, and wheel alignment .....	††	††	††	††	15	1 911	407	99	44
7539 pt.	Exhaust system services (muffler shops) .....	††	††	††	††	15	1 470	332	65	32
7539 pt.	Transmission repair shops .....	††	††	††	††	11	1 718	401	94	36
7539 pt.	Other automotive repair shops, n.e.c. ....	††	††	††	††	4	(D)	(D)	(D)	(D)
754	<b>Automotive services, except repair</b> .....	††	††	††	††	46	(D)	(D)	(D)	(D)
7542	Car washes .....	††	††	††	††	38	2 391	609	162	106
7549	Other automotive services .....	††	††	††	††	8	(D)	(D)	(D)	(D)
76	<b>Miscellaneous repair services</b> .....	††	††	††	††	440	50 715	12 585	2 850	1 171
762	Electrical and electronic repair shops .....	††	††	††	††	107	10 800	3 087	734	273
7622	Radio and TV repair shops .....	††	††	††	††	52	3 912	903	218	96
7623, 9	Other electrical and electronic repair shops .....	††	††	††	††	55	6 888	2 184	516	177
7623	Refrigeration and air-conditioning repair shops .....	††	††	††	††	22	2 263	567	119	41
7629	Electrical and electronic repair shops, n.e.c. ....	††	††	††	††	33	4 625	1 617	397	136
764	Reupholstery and furniture repair .....	††	††	††	††	31	1 679	426	91	66
763, 9	<b>Other repair shops and related services</b> .....	††	††	††	††	302	38 236	9 072	2 025	832
763	Watch, clock, and jewelry repair .....	††	††	††	††	2	(D)	(D)	(D)	(D)
769	Miscellaneous repair and related services .....	††	††	††	††	300	(D)	(D)	(D)	(D)
7692	Welding repair .....	††	††	††	††	96	9 516	2 537	566	241
7694	Armature rewinding shops .....	††	††	††	††	39	7 173	1 968	457	155
7699	Repair shops and related services, n.e.c. ....	††	††	††	††	165	(D)	(D)	(D)	(D)

**Table 5a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partners- hips (number)					
78, 79	<b>Amusement and recreation services, including motion pictures...</b>	††	††	††	††	594	71 595	14 973	3 273	3 269
781, 2	Motion picture production, distribution, and services .....	††	††	††	††	1	(D)	(D)	(D)	(D)
783	Motion picture theaters .....	††	††	††	††	114	12 755	2 322	518	765
7832	Motion picture theaters, except drive-in .....	††	††	††	††	88	11 035	1 958	476	701
7833	Drive-in motion picture theaters .....	††	††	††	††	26	1 720	364	42	64
792	Producers, orchestras, and entertainers .....	††	††	††	††	6	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services .....	††	††	††	††	-	-	-	-	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups .....	††	††	††	††	6	(D)	(D)	(D)	(D)
793	Bowling alleys and billiards and pool establishments .....	††	††	††	††	172	21 797	4 743	1 310	1 186
7932	Billiard and pool establishments .....	††	††	††	††	18	921	165	41	33
7933	Bowling alleys .....	††	††	††	††	154	20 876	4 578	1 269	1 153
79 ex. 792, 3	<b>Commercial sports and other amusement and recreation services ..</b>	††	††	††	††	301	(D)	(D)	(D)	(D)
794	Commercial sports .....	††	††	††	††	9	1 947	283	38	24
7941	Professional sports clubs, managers, promoters .....	††	††	††	††	2	(D)	(D)	(D)	(D)
7948	Racing, including track operation .....	††	††	††	††	7	(D)	(D)	(D)	(D)
79 ex. 792, 3, 4	<b>Other amusement and recreation services .....</b>	††	††	††	††	292	(D)	(D)	(D)	(D)
791	Dance halls, studios, and schools .....	††	††	††	††	28	2 168	401	91	170
7992	Public golf courses .....	††	††	††	††	24	2 229	456	72	88
7993	Coin-operated amusement device operators .....	††	††	††	††	38	9 564	1 613	340	151
7996	Amusement parks .....	††	††	††	††	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs .....	††	††	††	††	115	13 427	3 699	617	587
7999	Amusement and recreation services, n.e.c. ....	††	††	††	††	86	7 339	1 321	278	278
7999 pt.	Concession operators of amusement devices, rides .....	††	††	††	††	2	(D)	(D)	(D)	(D)
7999 pt.	Carnivals, circuses, and fairs .....	††	††	††	††	6	990	201	6	14
7999 pt.	Other commercial recreation and amusements .....	††	††	††	††	78	(D)	(D)	(D)	(D)
80, ex. 806	<b>Health services, except hospitals .....</b>	††	††	††	††	2 096	519 032	219 516	52 104	20 563
801	Offices of physicians .....	††	††	††	††	650	(D)	(D)	(D)	(D)
802	Offices of dentists .....	††	††	††	††	637	(D)	(D)	(D)	(D)
803	Offices of osteopathic physicians .....	††	††	††	††	93	12 451	4 592	1 055	357
8041	Offices of chiropractors .....	††	††	††	††	179	(D)	(D)	(D)	(D)
8042	Offices of optometrists .....	††	††	††	††	207	31 225	6 790	1 606	630
805	Nursing and personal care facilities .....	††	††	††	††	220	155 444	74 723	18 134	11 768
8049, 807, 8, 9	<b>Other health services .....</b>	††	††	††	††	110	(D)	(D)	(D)	(D)
807	Medical and dental laboratories .....	††	††	††	††	19	(D)	(D)	(D)	(D)
8071	Medical laboratories .....	††	††	††	††	5	(D)	(D)	(D)	(D)
8072	Dental laboratories .....	††	††	††	††	14	1 447	712	195	56
8049, 808, 9	Other health services, n.e.c. ....	††	††	††	††	91	(D)	(D)	(D)	(D)
81	<b>Legal services .....</b>	††	††	††	††	797	(D)	(D)	(D)	(D)
823, 4, 9	<b>Selected educational services .....</b>	††	††	††	††	22	4 718	1 677	398	174
823	Libraries and information centers .....	††	††	††	††	3	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools .....	††	††	††	††	8	2 272	703	172	75
829	Schools and educational services, n.e.c. ....	††	††	††	††	11	(D)	(D)	(D)	(D)
891	<b>Engineering, architectural, and surveying services .....</b>	††	††	††	††	119	67 984	31 836	8 399	1 493
891 pt.	Architectural services .....	††	††	††	††	24	3 582	1 518	362	94
891 pt.	Engineering services .....	††	††	††	††	73	60 545	27 746	7 196	1 281
891 pt.	Surveying services .....	††	††	††	††	22	3 857	2 572	841	118
893	<b>Accounting, auditing, and bookkeeping services .....</b>	††	††	††	††	303	45 164	16 485	4 305	1 320
83, 892, 9	<b>Social and other services .....</b>	††	††	††	††	202	14 382	5 840	1 376	1 062
83	Social services .....	††	††	††	††	195	13 377	5 718	1 346	1 044
835	Child day care services .....	††	††	††	††	140	2 651	912	261	338
832, 3, 6, 9	Other social services .....	††	††	††	††	55	10 726	4 806	1 085	706
892, 9	Other services .....	††	††	††	††	7	1 005	122	30	18

**Table 5b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Standard Metropolitan Statistical Areas: 1982**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	<b>Total .....</b>	<b>1 608</b>	<b>302 750</b>	<b>126 311</b>	<b>30 070</b>	<b>19 288</b>
7011 pt., 7032, 704	<b>Hotels, camps, and membership lodging .....</b>	<b>66</b>	<b>6 907</b>	<b>1 767</b>	<b>381</b>	<b>340</b>
7011 pt.	Hotels .....	4	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps .....	12	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis .....	50	4 558	957	246	219
7391, 2, 7	<b>Research, testing, and consulting services .....</b>	<b>2</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>
7391	Research and development laboratories .....	-	-	-	-	-
7392	Management, consulting, and public relations services .....	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities .....	1	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	<b>Selected amusement, recreation, and related services .....</b>	<b>165</b>	<b>25 386</b>	<b>8 305</b>	<b>1 619</b>	<b>1 026</b>
792	Producers, orchestras, and entertainers .....	2	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services .....	1	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups .....	1	(D)	(D)	(D)	(D)
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens .....	18	(D)	(D)	(D)	(D)
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens .....	5	(D)	(D)	(D)	(D)
84	Noncommercial museums, art galleries, and botanical and zoological gardens .....	13	2 108	502	126	55
8411	Noncommercial museums and art galleries .....	12	(D)	(D)	(D)	(D)
8421	Noncommercial arboreta, botanical and zoological gardens .....	1	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs .....	112	17 866	6 730	1 285	823
7999 pt.	Fairs .....	33	4 267	685	126	111
805, 8, 9	<b>Selected health services .....</b>	<b>158</b>	<b>94 101</b>	<b>51 876</b>	<b>12 404</b>	<b>7 297</b>
805	Nursing and personal care facilities .....	91	82 558	45 497	10 857	6 711
8051	Skilled nursing care facilities .....	5	3 944	1 630	378	274
8059	Nursing and personal care facilities, n.e.c. ....	86	78 614	43 867	10 479	6 437
808	Outpatient care facilities .....	55	9 189	4 814	1 181	384
809	Health and allied services, n.e.c. ....	12	2 354	1 565	366	202
81	<b>Legal aid societies and similar legal services .....</b>	<b>4</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>
823, 4, 9	<b>Selected educational services .....</b>	<b>11</b>	<b>2 568</b>	<b>289</b>	<b>77</b>	<b>74</b>
823	Libraries and information centers .....	6	(D)	(D)	(D)	(D)
824	Correspondence schools and vocational schools .....	1	(D)	(D)	(D)	(D)
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c. ....	1	(D)	(D)	(D)	(D)
8243, 4	Data processing, business, and secretarial schools .....	-	-	-	-	-
829	Schools and educational services, n.e.c. ....	4	(D)	(D)	(D)	(D)
83	<b>Social services .....</b>	<b>604</b>	<b>101 526</b>	<b>40 870</b>	<b>9 759</b>	<b>7 011</b>
835	Child day care services .....	132	5 634	3 510	903	780
832, 3, 6, 9	Other social services .....	472	95 892	37 360	8 856	6 231
832	Individual and family social services .....	282	38 603	14 637	3 484	2 244
833	Job training and vocational rehabilitation services .....	47	14 612	6 316	1 453	1 857
836	Residential care .....	59	23 798	12 423	2 955	1 546
839	Social services, n.e.c. ....	84	18 879	3 984	964	584
861, 2, 4, 9	<b>Selected membership organizations .....</b>	<b>595</b>	<b>70 880</b>	<b>22 626</b>	<b>5 690</b>	<b>3 500</b>
861	Business associations .....	113	23 649	9 137	2 342	720
864	Civic, social, and fraternal associations .....	326	28 440	9 124	2 241	2 126
862, 9	Other membership organizations .....	156	18 791	4 365	1 107	654
862	Professional membership organizations .....	19	1 948	658	219	77
869	Membership organizations, n.e.c. ....	137	16 843	3 707	888	577
892	<b>Noncommercial educational, scientific, and research organizations .....</b>	<b>3</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>

**Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 300 Establishments or More: 1982**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partners- hips (number)					
	<b>BLACK HAWK COUNTY</b> (Coextensive with Waterloo-Cedar Falls, Iowa, SMSA; see table 4a.)									
	<b>CERRO GORDO COUNTY</b>									
	Total.....	††	††	††	††	309	97 559	31 577	7 707	2 524
70	Hotels, motels, and other lodging places .....	††	††	††	††	14	(D)	(D)	(D)	(D)
7011	Hotels, motor hotels, and motels .....	††	††	††	††	13	5 243	1 441	347	304
7011 pt.	Hotels .....	††	††	††	††	5	3 225	917	230	193
7011 pt.	Motels, motor hotels, and tourist courts .....	††	††	††	††	8	2 018	524	117	111
702, 3, 4	Other lodging places .....	††	††	††	††	1	(D)	(D)	(D)	(D)
72	Personal services .....	††	††	††	††	53	6 663	2 430	658	253
721	Laundry, cleaning, and garment services .....	††	††	††	††	12	2 812	1 178	363	109
7215	Coin-operated laundries and dry cleaning .....	††	††	††	††	4	257	33	10	9
721 ex.	Other laundry, cleaning, and garment services .....	††	††	††	††	8	2 555	1 145	353	100
7215										
7211	Power laundries, family and commercial* .....	**	**	**	**	1	(D)	(D)	(D)	(D)
7216	Dry-cleaning plants, except rug cleaning* .....	**	**	**	**	5	(D)	(D)	(D)	(D)
Other 721	Laundry and cleaning services, n.e.c.* .....	**	**	**	**	2	(D)	(D)	(D)	(D)
722	Photographic studios, portrait .....	††	††	††	††	1	(D)	(D)	(D)	(D)
723, 4	Beauty and barber shops .....	††	††	††	††	25	(D)	(D)	(D)	(D)
723	Beauty shops .....	††	††	††	††	25	(D)	(D)	(D)	(D)
724	Barber shops .....	††	††	††	††	-	-	-	-	-
725	Shoe repair, shoe shine, and hat-cleaning shops .....	††	††	††	††	1	(D)	(D)	(D)	(D)
726	Funeral service and crematories .....	††	††	††	††	6	1 592	340	80	17
729	Miscellaneous personal services .....	††	††	††	††	8	312	56	20	19
73	Business services .....	††	††	††	††	34	30 496	6 582	1 531	587
731	Advertising .....	††	††	††	††	4	930	418	84	26
734	Services to dwellings and other buildings .....	††	††	††	††	7	907	304	74	45
737	Computer and data processing services .....	††	††	††	††	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services .....	††	††	††	††	4	(D)	(D)	(D)	(D)
7394	Equipment rental and leasing services .....	††	††	††	††	4	1 129	233	54	18
Other 73	Other business services .....	††	††	††	††	14	(D)	(D)	(D)	(D)
75	Automotive repair, services, and garages .....	††	††	††	††	35	5 407	1 382	305	116
751	Automotive rental and leasing, without drivers .....	††	††	††	††	4	(D)	(D)	(D)	(D)
752	Automobile parking .....	††	††	††	††	-	-	-	-	-
753	Automotive repair shops .....	††	††	††	††	30	4 896	1 184	260	93
7538	General automotive repair shops .....	††	††	††	††	13	2 387	421	99	37
7531	Top and body repair shops .....	††	††	††	††	9	1 217	383	83	29
7534, 5, 9	Other automotive repair shops .....	††	††	††	††	8	1 292	380	78	27
754	Automotive services, except repair .....	††	††	††	††	1	(D)	(D)	(D)	(D)
76	Miscellaneous repair services .....	††	††	††	††	16	1 866	673	148	55
762	Electrical and electronic repair shops .....	††	††	††	††	3	(D)	(D)	(D)	(D)
7622	Radio and TV repair shops .....	††	††	††	††	1	(D)	(D)	(D)	(D)
7623, 9	Other electrical and electronic repair shops .....	††	††	††	††	2	(D)	(D)	(D)	(D)
764	Reupholstery and furniture repair .....	††	††	††	††	2	(D)	(D)	(D)	(D)
763, 9	Other repair shops and related services .....	††	††	††	††	11	1 247	397	97	34
78, 79	Amusement and recreation services, including motion pictures .....	††	††	††	††	24	3 341	803	149	142
781, 2	Motion picture production, distribution, and services .....	††	††	††	††	-	-	-	-	-
783	Motion picture theaters .....	††	††	††	††	6	798	180	38	37
792	Producers, orchestras, and entertainers .....	††	††	††	††	-	-	-	-	-
793	Bowling alleys and billiards and pool establishments .....	††	††	††	††	4	510	106	24	18
79 ex. 792, 3	Commercial sports and other amusement and recreation services .....	††	††	††	††	14	2 033	517	87	87
80, ex. 806	Health services, except hospitals .....	††	††	††	††	78	28 182	12 905	3 054	710
801	Offices of physicians .....	††	††	††	††	38	18 452	9 458	2 200	336
802	Offices of dentists .....	††	††	††	††	22	3 530	1 324	296	89
803	Offices of osteopathic physicians .....	††	††	††	††	-	-	-	-	-
8041	Offices of chiropractors .....	††	††	††	††	5	744	162	39	16
8042	Offices of optometrists .....	††	††	††	††	7	1 661	338	80	29
805	Nursing and personal care facilities .....	††	††	††	††	3	3 684	1 582	431	236
8049, 807, 8, 9	Other health services .....	††	††	††	††	3	111	41	8	4
81	Legal services .....	††	††	††	††	25	4 532	793	165	66
823, 4, 9	Selected educational services .....	††	††	††	††	3	(D)	(D)	(D)	(D)
891	Engineering, architectural, and surveying services .....	††	††	††	††	7	6 730	2 730	906	113
893	Accounting, auditing, and bookkeeping services .....	††	††	††	††	11	2 848	912	222	51
83, 892, 9	Social and other services .....	††	††	††	††	9	1 272	638	144	94
83	Social services .....	**	**	**	**	9	1 272	638	144	94
892, 9	Other services .....	**	**	**	**	-	-	-	-	-

**Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 300 Establishments or More: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprietorships (number)	Partnerships (number)					
	<b>DUBUQUE COUNTY</b> (Coextensive with Dubuque, Iowa, SMSA; see table 4a.)									
	<b>JOHNSON COUNTY</b> (Coextensive with Iowa City, Iowa, SMSA; see table 4a.)									
	<b>LINN COUNTY</b> (Coextensive with Cedar Rapids, Iowa, SMSA; see table 4a.)									
	<b>POLK COUNTY</b>									
	Total.....	††	††	††	††	2 270	780 374	288 151	68 548	21 811
70	Hotels, motels, and other lodging places .....	††	††	††	††	59	54 985	15 563	4 068	2 507
7011	Hotels, motor hotels, and motels .....	††	††	††	††	53	(D)	(D)	(D)	(D)
7011 pt.	Hotels .....	††	††	††	††	16	(D)	(D)	(D)	(D)
7011 pt.	Hotels, 25 guestrooms or more .....	††	††	††	††	14	33 308	10 021	2 708	1 557
7011 pt.	Hotels, less than 25 guestrooms .....	**	**	**	**	2	(D)	(D)	(D)	(D)
7011 pt.	Motels, motor hotels, and tourist courts .....	††	††	††	††	37	(D)	(D)	(D)	(D)
7011 pt.	Motels, tourist courts .....	††	††	††	††	33	(D)	(D)	(D)	(D)
7011 pt.	Motor hotels .....	**	**	**	**	4	9 083	2 529	579	466
702, 3, 4	Other lodging places .....	††	††	††	††	6	(D)	(D)	(D)	(D)
703	Trailer parks and camps .....	††	††	††	††	2	(D)	(D)	(D)	(D)
702, 4	Rooming, boarding, and membership lodging .....	††	††	††	††	4	(D)	(D)	(D)	(D)
72	Personal services .....	††	††	††	††	297	41 726	15 449	3 577	1 938
721	Laundry, cleaning, and garment services .....	††	††	††	††	69	18 049	6 158	1 417	661
7215	Coin-operated laundries and dry cleaning .....	††	††	††	††	15	2 276	568	122	76
721 ex.	Other laundry, cleaning, and garment services .....	††	††	††	††	54	15 773	5 590	1 295	585
7215	Power laundries, family and commercial* .....	**	**	**	**	3	745	294	70	41
7216	Dry-cleaning plants, except rug cleaning* .....	**	**	**	**	33	5 494	2 028	456	305
Other 721	Laundry and cleaning services, n.e.c.* .....	**	**	**	**	18	9 534	3 268	769	239
7212	Garment pressing and agents for laundries and dry cleaners .....	**	**	**	**	1	(D)	(D)	(D)	(D)
7213	Linen supply* .....	**	**	**	**	2	(D)	(D)	(D)	(D)
7217	Carpet and upholstery cleaning .....	**	**	**	**	7	(D)	(D)	(D)	(D)
7218	Industrial laundries* .....	**	**	**	**	2	(D)	(D)	(D)	(D)
7214, 9	Other laundry, garment services, including diaper* .....	**	**	**	**	6	295	120	28	23
722	Photographic studios, portrait .....	††	††	††	††	19	(D)	(D)	(D)	(D)
723, 4	Beauty and barber shops .....	††	††	††	††	155	12 742	5 938	1 350	744
723	Beauty shops .....	††	††	††	††	143	11 968	5 634	1 271	711
724	Barber shops .....	††	††	††	††	12	774	304	79	33
725	Shoe repair, shoe shine, and hat-cleaning shops .....	††	††	††	††	3	(D)	(D)	(D)	(D)
726	Funeral service and crematories .....	††	††	††	††	17	4 747	1 398	308	91
729	Miscellaneous personal services .....	††	††	††	††	34	3 667	1 247	340	332
73	Business services .....	††	††	††	††	444	197 544	78 061	19 048	7 316
731	Advertising .....	††	††	††	††	40	8 023	4 012	1 102	335
7311	Advertising agencies .....	**	**	**	**	34	6 650	3 470	977	186
7312	Outdoor advertising services .....	**	**	**	**	-	-	-	-	-
7313	Radio, TV, publishers' advertising representatives .....	**	**	**	**	2	(D)	(D)	(D)	(D)
7319	Advertising, n.e.c. ....	**	**	**	**	4	(D)	(D)	(D)	(D)
734	Services to dwellings and other buildings .....	††	††	††	††	63	11 798	6 455	1 490	1 027
7341	Window cleaning .....	**	**	**	**	1	(D)	(D)	(D)	(D)
7342	Disinfecting and exterminating services .....	**	**	**	**	12	2 654	947	220	62
7349	Cleaning and maintenance services, n.e.c. ....	**	**	**	**	50	(D)	(D)	(D)	(D)
737	Computer and data processing services .....	††	††	††	††	46	(D)	(D)	(D)	(D)
7372	Computer programming and other software services .....	**	**	**	**	16	(D)	(D)	(D)	(D)
7374	Data processing services .....	**	**	**	**	20	(D)	(D)	(D)	(D)
7379	Computer related services, n.e.c. ....	**	**	**	**	10	4 844	1 988	460	81
7392	Management, consulting, and public relations services .....	††	††	††	††	86	(D)	(D)	(D)	(D)
7394	Equipment rental and leasing services .....	††	††	††	††	35	(D)	(D)	(D)	(D)

**Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 300 Establishments or More: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprietorships (number)	Partnerships (number)					
	<b>POLK COUNTY—Con.</b>									
<b>73</b>	<b>Business services—Con.</b>									
Other 73	Other business services .....	††	††	††	††	174	69 227	30 648	7 559	3 493
732	Credit reporting, collection agencies .....	..	..	..	..	20	(D)	(D)	(D)	(D)
7331	Direct mail advertising services .....	..	..	..	..	5	3 388	1 665	391	171
7332	Blueprinting and photocopying services .....	..	..	..	..	5	(D)	(D)	(D)	(D)
7333	Commercial photography, art, and graphics .....	..	..	..	..	22	3 263	969	222	66
7339	Stenographic services; and reproduction services, n.e.c. ....	..	..	..	..	8	2 152	1 030	263	74
736	Personnel supply services .....	..	..	..	..	32	(D)	(D)	(D)	(D)
7361	Employment agencies .....	..	..	..	..	18	2 504	1 217	349	171
7362	Help supply services .....	..	..	..	..	14	(D)	(D)	(D)	(D)
7369	Facilities management services .....	..	..	..	..	-	-	-	-	-
7391	Research and development laboratories .....	..	..	..	..	1	(D)	(D)	(D)	(D)
7397	Testing laboratories and facilities .....	..	..	..	..	2	(D)	(D)	(D)	(D)
7393	Detective agencies and protective services .....	..	..	..	..	21	12 064	6 369	1 722	837
7395	Photofinishing laboratories* .....	..	..	..	..	6	2 722	846	141	47
7399 pt.	Sign painting shops .....	..	..	..	..	-	(D)	(D)	(D)	(D)
7399 pt.	Interior designing .....	..	..	..	..	2	(D)	(D)	(D)	(D)
7399 pt.	Telephone answering services .....	..	..	..	..	2	(D)	(D)	(D)	(D)
735, 7396, 7399 pt.	Other business services, n.e.c. ....	..	..	..	..	48	(D)	(D)	(D)	(D)
<b>75</b>	<b>Automotive repair, services, and garages .....</b>	††	††	††	††	265	79 713	18 746	4 637	1 410
751	Automotive rental and leasing, without drivers .....	††	††	††	††	28	33 309	4 748	1 293	362
752	Automobile parking .....	††	††	††	††	38	3 824	732	190	100
7523	Parking lots .....	..	..	..	..	34	2 170	331	81	60
7525	Parking structures .....	..	..	..	..	4	1 654	401	109	40
753	Automotive repair shops .....	††	††	††	††	166	(D)	(D)	(D)	(D)
7538	General automotive repair shops .....	††	††	††	††	59	9 475	3 210	732	221
7538 pt.	General automotive repair shops, except diesel .....	..	..	..	..	54	(D)	(D)	(D)	(D)
7538 pt.	Diesel repair shops .....	..	..	..	..	5	(D)	(D)	(D)	(D)
7531	Top and body repair shops .....	††	††	††	††	53	13 471	4 227	1 084	279
7534, 5, 9	Other automotive repair shops .....	††	††	††	††	54	(D)	(D)	(D)	(D)
7534	Tire retreading and repair shops .....	..	..	..	..	4	4 483	1 154	286	70
7535	Paint shops .....	..	..	..	..	4	853	334	60	18
7539 pt.	Auto electrical and fuel system services .....	..	..	..	..	7	(D)	(D)	(D)	(D)
7539 pt.	Radiator repair .....	..	..	..	..	5	(D)	(D)	(D)	(D)
7539 pt.	Glass replacement and repair .....	..	..	..	..	6	2 307	620	142	47
7539 pt.	Brake, front end, and wheel alignment .....	..	..	..	..	4	847	322	81	22
7539 pt.	Exhaust system services (muffler shops) .....	..	..	..	..	11	2 966	674	135	44
7539 pt.	Transmission repair shops .....	..	..	..	..	11	(D)	(D)	(D)	(D)
7539 pt.	Other automotive repair shops, n.e.c. ....	..	..	..	..	2	(D)	(D)	(D)	(D)
754	Automotive services, except repair .....	††	††	††	††	33	(D)	(D)	(D)	(D)
7542	Car washes .....	..	..	..	..	22	(D)	(D)	(D)	(D)
7549	Other automotive services .....	..	..	..	..	11	1 549	440	103	45
<b>76</b>	<b>Miscellaneous repair services .....</b>	††	††	††	††	75	19 892	6 286	1 467	426
762	Electrical and electronic repair shops .....	††	††	††	††	28	8 440	2 406	526	157
7622	Radio and TV repair shops .....	††	††	††	††	12	3 188	615	140	52
7623, 9	Other electrical and electronic repair shops .....	††	††	††	††	16	5 252	1 791	386	105
7623	Refrigeration and air-conditioning repair shops .....	..	..	..	..	3	(D)	(D)	(D)	(D)
7629	Electrical and electronic repair shops, n.e.c. ....	..	..	..	..	13	(D)	(D)	(D)	(D)
764	Reupholstery and furniture repair .....	††	††	††	††	7	(D)	(D)	(D)	(D)
763, 9	Other repair shops and related services .....	††	††	††	††	40	(D)	(D)	(D)	(D)
763	Watch, clock, and jewelry repair .....	..	..	..	..	-	-	-	-	-
769	Miscellaneous repair and related services .....	..	..	..	..	40	(D)	(D)	(D)	(D)
7692	Welding repair .....	..	..	..	..	6	(D)	(D)	(D)	(D)
7694	Armature rewinding shops .....	..	..	..	..	1	(D)	(D)	(D)	(D)
7699	Repair shops and related services, n.e.c. ....	..	..	..	..	33	8 986	3 083	772	208
<b>78, 79</b>	<b>Amusement and recreation services, including motion pictures .....</b>	††	††	††	††	126	51 913	8 824	1 754	1 059
781, 2	Motion picture production, distribution, and services .....	††	††	††	††	19	21 287	1 717	376	125
783	Motion picture theaters .....	††	††	††	††	22	(D)	(D)	(D)	(D)
7832	Motion picture theaters, except drive-in .....	..	..	..	..	19	4 500	952	196	175
7833	Drive-in motion picture theaters .....	..	..	..	..	3	(D)	(D)	(D)	(D)
792	Producers, orchestras, and entertainers .....	††	††	††	††	18	2 257	795	157	131
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services .....	..	..	..	..	4	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups .....	..	..	..	..	14	(D)	(D)	(D)	(D)
793	Bowling alleys and billiards and pool establishments .....	††	††	††	††	12	(D)	(D)	(D)	(D)
7932	Billiard and pool establishments .....	††	††	††	††	1	(D)	(D)	(D)	(D)
7933	Bowling alleys .....	††	††	††	††	11	(D)	(D)	(D)	(D)

**Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 300 Establishments or More: 1982—Con.**

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SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprietorships (number)	Partnerships (number)					
	<b>POLK COUNTY—Con.</b>									
78, 79	<b>Amusement and recreation services, including motion pictures—Con.</b>									
79 ex. 792, 3	Commercial sports and other amusement and recreation services ..	††	††	††	††	55	18 573	3 889	635	418
794	Commercial sports .....	††	††	††	††	4	821	83	7	5
7941	Professional sports clubs, managers, promoters .....	††	††	††	††	1	(D)	(D)	(D)	(D)
7948	Racing, including track operation .....	††	††	††	††	3	(D)	(D)	(D)	(D)
79 ex. 792, 3, 4	Other amusement and recreation services .....	††	††	††	††	51	17 752	3 806	628	413
791	Dance halls, studios, and schools .....	**	**	**	**	7	(D)	(D)	(D)	(D)
7992	Public golf courses .....	**	**	**	**	3	(D)	(D)	(D)	(D)
7993	Coin-operated amusement device operators .....	**	**	**	**	10	4 294	703	130	51
7996	Amusement parks .....	**	**	**	**	2	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs .....	**	**	**	**	7	(D)	(D)	(D)	(D)
7999	Amusement and recreation services, n.e.c. ....	**	**	**	**	22	(D)	(D)	(D)	(D)
7999 pt.	Concession operators of amusement devices, rides .....	**	**	**	**	3	(D)	(D)	(D)	(D)
7999 pt.	Carnivals, circuses, and fairs .....	**	**	**	**	-	(D)	(D)	(D)	(D)
7999 pt.	Other commercial recreation and amusements .....	**	**	**	**	19	(D)	(D)	(D)	(D)
80, ex. 806	<b>Health services, except hospitals .....</b>	††	††	††	††	564	189 495	94 183	21 657	4 281
801	Offices of physicians .....	††	††	††	††	239	111 042	62 280	14 144	1 472
802	Offices of dentists .....	††	††	††	††	156	28 141	10 352	2 514	657
803	Offices of osteopathic physicians .....	††	††	††	††	59	14 104	5 454	1 294	223
8041	Offices of chiropractors .....	††	††	††	††	19	(D)	(D)	(D)	(D)
8042	Offices of optometrists .....	††	††	††	††	25	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities .....	††	††	††	††	17	19 679	9 744	2 258	1 444
8049, 807, 8, 9	Other health services .....	††	††	††	††	49	(D)	(D)	(D)	(D)
807	Medical and dental laboratories .....	††	††	††	††	17	6 941	3 612	796	204
8071	Medical laboratories .....	††	††	††	††	3	(D)	(D)	(D)	(D)
8072	Dental laboratories .....	††	††	††	††	14	(D)	(D)	(D)	(D)
8049, 808, 9	Other health services, n.e.c. ....	††	††	††	††	32	(D)	(D)	(D)	(D)
81	<b>Legal services .....</b>	††	††	††	††	206	73 984	22 222	5 256	1 258
823, 4, 9	<b>Selected educational services .....</b>	††	††	††	††	8	1 069	249	55	24
823	Libraries and information centers .....	**	**	**	**	-	-	-	-	-
824	Correspondence schools and vocational schools .....	**	**	**	**	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c. ....	**	**	**	**	7	(D)	(D)	(D)	(D)
891	<b>Engineering, architectural, and surveying services .....</b>	††	††	††	††	53	23 648	10 623	2 693	458
891 pt.	Architectural services .....	**	**	**	**	23	10 554	4 565	1 128	187
891 pt.	Engineering services .....	**	**	**	**	26	12 720	5 877	1 531	258
891 pt.	Surveying services .....	**	**	**	**	4	374	181	34	13
893	<b>Accounting, auditing, and bookkeeping services .....</b>	††	††	††	††	116	41 254	15 875	3 849	819
83, 892, 9	<b>Social and other services .....</b>	††	††	††	††	57	5 151	2 070	487	315
83	Social services .....	**	**	**	**	48	4 208	1 750	420	285
835	Child day care services .....	**	**	**	**	28	1 647	817	207	195
832, 3, 6, 9	Other social services .....	**	**	**	**	20	2 561	933	213	90
892, 9	Other services .....	**	**	**	**	9	943	320	67	30
<b>POTTAWATTAMIE COUNTY</b>										
	<b>Total .....</b>	††	††	††	††	356	69 712	26 841	6 697	2 323
70	<b>Hotels, motels, and other lodging places .....</b>	††	††	††	††	17	5 253	1 317	323	278
7011	Hotels, motor hotels, and motels .....	††	††	††	††	15	(D)	(D)	(D)	(D)
7011 pt.	Hotels .....	††	††	††	††	5	(D)	(D)	(D)	(D)
7011 pt.	Motels, motor hotels, and tourist courts .....	††	††	††	††	10	2 037	469	126	102
702, 3, 4	Other lodging places .....	††	††	††	††	2	(D)	(D)	(D)	(D)
72	<b>Personal services .....</b>	††	††	††	††	57	6 008	1 859	412	279
721	Laundry, cleaning, and garment services .....	††	††	††	††	8	531	154	36	27
7215	Coin-operated laundries and dry cleaning .....	††	††	††	††	4	(D)	(D)	(D)	(D)
721 ex. 7215	Other laundry, cleaning, and garment services .....	††	††	††	††	4	(D)	(D)	(D)	(D)
7211	Power laundries, family and commercial* .....	**	**	**	**	-	-	-	-	-
7216	Dry-cleaning plants, except rug cleaning* .....	**	**	**	**	4	(D)	(D)	(D)	(D)
Other 721	Laundry and cleaning services, n.e.c.* .....	**	**	**	**	-	-	-	-	-
722	Photographic studios, portrait .....	††	††	††	††	7	503	109	25	26
723, 4	Beauty and barber shops .....	††	††	††	††	31	2 198	959	205	123
723	Beauty shops .....	††	††	††	††	30	(D)	(D)	(D)	(D)
724	Barber shops .....	††	††	††	††	1	(D)	(D)	(D)	(D)
725	Shoe repair, shoe shine, and hat-cleaning shops .....	††	††	††	††	1	(D)	(D)	(D)	(D)
726	Funeral service and crematories .....	††	††	††	††	7	2 347	505	105	53
729	Miscellaneous personal services .....	††	††	††	††	3	(D)	(D)	(D)	(D)

**Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 300 Establishments or More: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partnerships (number)					
	<b>POTTAWATTAMIE COUNTY—Con.</b>									
73	<b>Business services</b>	††	††	††	††	33	3 752	1 200	267	130
731	Advertising	††	††	††	††	3	95	25	7	3
734	Services to dwellings and other buildings	††	††	††	††	7	358	196	44	29
737	Computer and data processing services	††	††	††	††	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services	††	††	††	††	2	(D)	(D)	(D)	(D)
7394	Equipment rental and leasing services	††	††	††	††	5	(D)	(D)	(D)	(D)
Other 73	Other business services	††	††	††	††	14	2 414	763	175	80
75	<b>Automotive repair, services, and garages</b>	††	††	††	††	56	9 055	2 431	570	214
751	Automotive rental and leasing, without drivers	††	††	††	††	1	(D)	(D)	(D)	(D)
752	Automobile parking	††	††	††	††	1	(D)	(D)	(D)	(D)
753	Automotive repair shops	††	††	††	††	48	6 806	1 972	460	151
7538	General automotive repair shops	††	††	††	††	18	1 695	417	107	48
7531	Top and body repair shops	††	††	††	††	19	2 648	814	177	55
7534, 5, 9	Other automotive repair shops	††	††	††	††	11	2 463	741	176	48
754	Automotive services, except repair	††	††	††	††	6	(D)	(D)	(D)	(D)
76	<b>Miscellaneous repair services</b>	††	††	††	††	17	2 422	1 019	311	71
762	Electrical and electronic repair shops	††	††	††	††	7	643	179	42	16
7622	Radio and TV repair shops	††	††	††	††	5	(D)	(D)	(D)	(D)
7623, 9	Other electrical and electronic repair shops	††	††	††	††	2	(D)	(D)	(D)	(D)
764	Reupholstery and furniture repair	††	††	††	††	-	-	-	-	-
763, 9	Other repair shops and related services	††	††	††	††	10	1 779	840	269	55
78, 79	<b>Amusement and recreation services, including motion pictures</b>	††	††	††	††	19	3 569	1 299	279	284
781, 2	Motion picture production, distribution, and services	††	††	††	††	-	-	-	-	-
783	Motion picture theaters	††	††	††	††	3	747	186	38	26
792	Producers, orchestras, and entertainers	††	††	††	††	-	-	-	-	-
793	Bowling alleys and billiards and pool establishments	††	††	††	††	7	1 793	564	166	148
79 ex. 792, 3	Commercial sports and other amusement and recreation services	††	††	††	††	9	1 029	549	75	110
80, ex. 806	<b>Health services, except hospitals</b>	††	††	††	††	94	29 799	14 454	3 813	815
801	Offices of physicians	††	††	††	††	44	18 187	9 546	2 482	267
802	Offices of dentists	††	††	††	††	30	4 198	1 584	549	111
803	Offices of osteopathic physicians	††	††	††	††	1	(D)	(D)	(D)	(D)
8041	Offices of chiropractors	††	††	††	††	5	413	58	13	6
8042	Offices of optometrists	††	††	††	††	2	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities	††	††	††	††	5	4 970	2 347	554	356
8049, 807, 8, 9	Other health services	††	††	††	††	7	(D)	(D)	(D)	(D)
81	<b>Legal services</b>	††	††	††	††	37	7 421	2 112	430	141
823, 4, 9	<b>Selected educational services</b>	††	††	††	††	-	-	-	-	-
891	<b>Engineering, architectural, and surveying services</b>	††	††	††	††	7	845	468	119	38
893	<b>Accounting, auditing, and bookkeeping services</b>	††	††	††	††	13	1 396	609	154	49
83, 892, 9	<b>Social and other services</b>	††	††	††	††	6	192	73	19	24
83	Social services	††	††	††	††	6	192	73	19	24
892, 9	Other services	††	††	††	††	-	-	-	-	-
	<b>SCOTT COUNTY</b>									
	<b>Total</b>	††	††	††	††	928	244 764	92 846	23 032	7 762
70	<b>Hotels, motels, and other lodging places</b>	††	††	††	††	30	16 841	4 168	991	673
7011	Hotels, motor hotels, and motels	††	††	††	††	28	(D)	(D)	(D)	(D)
7011 pt.	Hotels	††	††	††	††	10	(D)	(D)	(D)	(D)
7011 pt.	Motels, motor hotels, and tourist courts	††	††	††	††	18	7 722	1 736	382	311
702, 3, 4	Other lodging places	††	††	††	††	2	(D)	(D)	(D)	(D)
72	<b>Personal services</b>	††	††	††	††	140	18 335	7 317	1 766	871
721	Laundry, cleaning, and garment services	††	††	††	††	28	5 577	2 174	539	278
7215	Coin-operated laundries and dry cleaning	††	††	††	††	10	655	149	35	40
721 ex. 7215	Other laundry, cleaning, and garment services	††	††	††	††	18	4 922	2 025	504	238
7211	Power laundries, family and commercial*	††	††	††	††	2	(D)	(D)	(D)	(D)
7216	Dry-cleaning plants, except rug cleaning*	††	††	††	††	12	2 946	1 163	289	143
Other 721	Laundry and cleaning services, n.e.c.*	††	††	††	††	4	(D)	(D)	(D)	(D)
722	Photographic studios, portrait	††	††	††	††	9	960	224	53	55
723, 4	<b>Beauty and barber shops</b>	††	††	††	††	75	6 424	2 871	638	361
723	Beauty shops	††	††	††	††	67	6 012	2 698	599	344
724	Barber shops	††	††	††	††	8	412	173	39	17
725	Shoe repair, shoe shine, and hat-cleaning shops	††	††	††	††	2	(D)	(D)	(D)	(D)
726	Funeral service and crematories	††	††	††	††	6	3 149	1 088	291	53
729	Miscellaneous personal services	††	††	††	††	20	(D)	(D)	(D)	(D)

**Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 300 Establishments or More: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partner- ships (number)					
	SCOTT COUNTY—Con.									
73	Business services -----	††	††	††	††	165	58 934	24 498	6 551	2 263
731	Advertising -----	††	††	††	††	13	(D)	(D)	(D)	(D)
734	Services to dwellings and other buildings -----	††	††	††	††	36	5 938	2 752	667	467
737	Computer and data processing services -----	††	††	††	††	10	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services -----	††	††	††	††	19	8 132	4 252	1 034	230
7394	Equipment rental and leasing services -----	††	††	††	††	17	7 779	1 540	374	105
Other 73	Other business services -----	††	††	††	††	70	24 456	11 115	3 319	1 179
75	Automotive repair, services, and garages -----	††	††	††	††	76	19 893	5 296	1 216	396
751	Automotive rental and leasing, without drivers -----	††	††	††	††	9	5 229	893	195	56
752	Automobile parking -----	††	††	††	††	-	-	-	-	-
753	Automotive repair shops -----	††	††	††	††	58	11 753	3 829	887	261
7538	General automotive repair shops -----	††	††	††	††	23	3 029	835	187	69
7531	Top and body repair shops -----	††	††	††	††	10	2 021	756	171	49
7534, 5, 9	Other automotive repair shops -----	††	††	††	††	25	6 703	2 238	529	143
754	Automotive services, except repair -----	††	††	††	††	9	2 911	574	134	79
76	Miscellaneous repair services -----	††	††	††	††	44	14 693	5 331	1 123	425
762	Electrical and electronic repair shops -----	††	††	††	††	15	2 682	990	219	83
7622	Radio and TV repair shops -----	††	††	††	††	6	730	201	51	34
7623, 9	Other electrical and electronic repair shops -----	††	††	††	††	9	1 952	789	168	49
764	Reupholstery and furniture repair -----	††	††	††	††	2	(D)	(D)	(D)	(D)
763, 9	Other repair shops and related services -----	††	††	††	††	27	(D)	(D)	(D)	(D)
78, 79	Amusement and recreation services, including motion pictures..	††	††	††	††	51	13 221	2 999	757	633
781, 2	Motion picture production, distribution, and services -----	††	††	††	††	-	-	-	-	-
783	Motion picture theaters -----	††	††	††	††	6	1 726	336	78	58
792	Producers, orchestras, and entertainers -----	††	††	††	††	4	88	47	12	19
793	Bowling alleys and billiards and pool establishments -----	††	††	††	††	11	5 103	1 340	374	323
79 ex. 792, 3	Commercial sports and other amusement and recreation services ..	††	††	††	††	30	6 304	1 276	293	233
80, ex. 806	Health services, except hospitals -----	††	††	††	††	262	70 770	30 981	7 747	1 687
801	Offices of physicians -----	††	††	††	††	85	27 672	13 954	3 241	490
802	Offices of dentists -----	††	††	††	††	73	15 086	5 278	1 476	321
803	Offices of osteopathic physicians -----	††	††	††	††	36	6 203	3 350	1 192	115
8041	Offices of chiropractors -----	††	††	††	††	26	2 091	583	145	66
8042	Offices of optometrists -----	††	††	††	††	11	1 122	276	48	18
805	Nursing and personal care facilities -----	††	††	††	††	7	7 557	3 568	657	349
8049, 807, 8, 9	Other health services -----	††	††	††	††	24	11 039	3 972	988	328
81	Legal services -----	††	††	††	††	67	13 277	3 425	816	240
823, 4, 9	Selected educational services -----	††	††	††	††	5	(D)	(D)	(D)	(D)
891	Engineering, architectural, and surveying services -----	††	††	††	††	20	5 114	2 663	665	128
893	Accounting, auditing, and bookkeeping services -----	††	††	††	††	42	10 769	5 051	1 125	289
83, 892, 9	Social and other services -----	††	††	††	††	26	(D)	(D)	(D)	(D)
83	Social services -----	..	..	..	..	24	993	507	136	101
892, 9	Other services -----	..	..	..	..	2	(D)	(D)	(D)	(D)
	STORY COUNTY									
	Total -----	††	††	††	††	324	95 698	32 268	7 818	2 705
70	Hotels, motels, and other lodging places -----	††	††	††	††	17	7 590	1 752	413	397
7011	Hotels, motor hotels, and motels -----	††	††	††	††	12	7 146	1 699	403	385
7011 pt.	Hotels -----	††	††	††	††	1	(D)	(D)	(D)	(D)
7011 pt.	Motels, motor hotels, and tourist courts -----	††	††	††	††	11	(D)	(D)	(D)	(D)
702, 3, 4	Other lodging places -----	††	††	††	††	5	444	53	10	12
72	Personal services -----	††	††	††	††	56	5 173	1 512	363	229
721	Laundry, cleaning, and garment services -----	††	††	††	††	13	1 391	326	80	60
7215	Coin-operated laundries and dry cleaning -----	††	††	††	††	6	620	90	21	21
721 ex. 7215	Other laundry, cleaning, and garment services -----	††	††	††	††	7	771	236	59	39
7211	Power laundries, family and commercial* -----	..	..	..	..	1	(D)	(D)	(D)	(D)
7216	Dry-cleaning plants, except rug cleaning* -----	..	..	..	..	5	(D)	(D)	(D)	(D)
Other 721	Laundry and cleaning services, n.e.c.* -----	..	..	..	..	1	(D)	(D)	(D)	(D)
722	Photographic studios, portrait -----	††	††	††	††	7	676	138	19	17
723, 4	Beauty and barber shops -----	††	††	††	††	26	2 214	810	177	99
723	Beauty shops -----	††	††	††	††	24	(D)	(D)	(D)	(D)
724	Barber shops -----	††	††	††	††	2	(D)	(D)	(D)	(D)
725	Shoe repair, shoe shine, and hat-cleaning shops -----	††	††	††	††	1	(D)	(D)	(D)	(D)
726	Funeral service and crematories -----	††	††	††	††	3	(D)	(D)	(D)	(D)
729	Miscellaneous personal services -----	††	††	††	††	6	263	133	62	41

**Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 300 Establishments or More: 1982—Con.**

[For meaning of abbreviations and symbols, see Introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partner- ships (number)					
	STORY COUNTY—Con.									
73	Business services -----	††	††	††	††	41	25 355	6 946	1 635	764
731	Advertising -----	††	††	††	††	-	-	-	-	-
734	Services to dwellings and other buildings -----	††	††	††	††	9	(D)	(D)	(D)	(D)
737	Computer and data processing services -----	††	††	††	††	7	890	268	61	30
7392	Management, consulting, and public relations services -----	††	††	††	††	7	793	431	123	21
7394	Equipment rental and leasing services -----	††	††	††	††	2	(D)	(D)	(D)	(D)
Other 73	Other business services -----	††	††	††	††	16	(D)	(D)	(D)	(D)
75	Automotive repair, services, and garages -----	††	††	††	††	34	4 544	1 260	294	105
751	Automotive rental and leasing, without drivers -----	††	††	††	††	2	(D)	(D)	(D)	(D)
752	Automobile parking -----	††	††	††	††	-	-	-	-	-
753	Automotive repair shops -----	††	††	††	††	29	3 874	1 091	258	91
7538	General automotive repair shops -----	††	††	††	††	11	1 141	332	75	28
7531	Top and body repair shops -----	††	††	††	††	12	1 834	525	126	41
7534, 5, 9	Other automotive repair shops -----	††	††	††	††	6	899	234	57	22
754	Automotive services, except repair -----	††	††	††	††	3	(D)	(D)	(D)	(D)
76	Miscellaneous repair services -----	††	††	††	††	15	1 401	470	106	41
762	Electrical and electronic repair shops -----	††	††	††	††	2	(D)	(D)	(D)	(D)
7622	Radio and TV repair shops -----	††	††	††	††	1	(D)	(D)	(D)	(D)
7623, 9	Other electrical and electronic repair shops -----	††	††	††	††	1	(D)	(D)	(D)	(D)
764	Reupholstery and furniture repair -----	††	††	††	††	2	(D)	(D)	(D)	(D)
763, 9	Other repair shops and related services -----	††	††	††	††	11	1 124	315	63	22
78, 79	Amusement and recreation services, including motion pictures.. -----	††	††	††	††	22	4 077	751	171	135
781, 2	Motion picture production, distribution, and services -----	††	††	††	††	-	-	-	-	-
783	Motion picture theaters -----	††	††	††	††	8	(D)	(D)	(D)	(D)
792	Producers, orchestras, and entertainers -----	††	††	††	††	-	-	-	-	-
793	Bowling alleys and billiards and pool establishments -----	††	††	††	††	3	(D)	(D)	(D)	(D)
79 ex. 792, 3	Commercial sports and other amusement and recreation services -----	††	††	††	††	11	2 007	283	56	39
80, ex. 806	Health services, except hospitals -----	††	††	††	††	68	28 116	15 572	3 720	794
801	Offices of physicians -----	††	††	††	††	12	17 445	10 915	2 590	346
802	Offices of dentists -----	††	††	††	††	29	4 442	1 967	452	117
803	Offices of osteopathic physicians -----	††	††	††	††	3	282	104	28	8
8041	Offices of chiropractors -----	††	††	††	††	7	559	217	65	21
8042	Offices of optometrists -----	††	††	††	††	5	768	148	37	14
805	Nursing and personal care facilities -----	††	††	††	††	5	3 666	1 703	449	272
8049, 807, 8, 9	Other health services -----	††	††	††	††	7	954	518	99	16
81	Legal services -----	††	††	††	††	28	3 495	908	240	74
823, 4, 9	Selected educational services -----	††	††	††	††	1	(D)	(D)	(D)	(D)
891	Engineering, architectural, and surveying services -----	††	††	††	††	19	13 593	2 184	659	87
893	Accounting, auditing, and bookkeeping services -----	††	††	††	††	11	1 996	781	178	57
83, 892, 9	Social and other services -----	††	††	††	††	12	(D)	(D)	(D)	(D)
83	Social services -----	..	..	..	..	11	(D)	(D)	(D)	(D)
892, 9	Other services -----	..	..	..	..	1	(D)	(D)	(D)	(D)
	WOODBURY COUNTY									
	Total -----	††	††	††	††	609	151 536	52 747	12 161	3 969
70	Hotels, motels, and other lodging places -----	††	††	††	††	21	7 931	1 921	645	414
7011	Hotels, motor hotels, and motels -----	††	††	††	††	20	(D)	(D)	(D)	(D)
7011 pt.	Hotels -----	††	††	††	††	5	(D)	(D)	(D)	(D)
7011 pt.	Motels, motor hotels, and tourist courts -----	††	††	††	††	15	5 752	1 220	258	179
702, 3, 4	Other lodging places -----	††	††	††	††	1	(D)	(D)	(D)	(D)
72	Personal services -----	††	††	††	††	98	12 273	4 511	1 077	565
721	Laundry, cleaning, and garment services -----	††	††	††	††	18	(D)	(D)	(D)	(D)
7215	Coin-operated laundries and dry cleaning -----	††	††	††	††	6	232	45	9	14
721 ex.	Other laundry, cleaning, and garment services -----	††	††	††	††	12	(D)	(D)	(D)	(D)
7215		..	..	..	..	1	(D)	(D)	(D)	(D)
7211	Power laundries, family and commercial* -----	..	..	..	..	6	(D)	(D)	(D)	(D)
7216	Dry-cleaning plants, except rug cleaning* -----	..	..	..	..	5	(D)	(D)	(D)	(D)
Other 721	Laundry and cleaning services, n.e.c.* -----	..	..	..	..	5	(D)	(D)	(D)	(D)
722	Photographic studios, portrait -----	††	††	††	††	4	(D)	(D)	(D)	(D)
723, 4	Beauty and barber shops -----	††	††	††	††	47	3 515	1 662	386	227
723	Beauty shops -----	††	††	††	††	43	3 301	1 549	359	218
724	Barber shops -----	††	††	††	††	4	214	113	27	9
725	Shoe repair, shoe shine, and hat-cleaning shops -----	††	††	††	††	1	(D)	(D)	(D)	(D)
726	Funeral service and crematories -----	††	††	††	††	15	(D)	(D)	(D)	(D)
729	Miscellaneous personal services -----	††	††	††	††	13	1 687	457	131	97

**Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 300 Establishments or More: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprietorships (number)	Partnerships (number)					
	<b>WOODBURY COUNTY—Con.</b>									
73	<b>Business services</b> .....	††	††	††	††	82	(D)	(D)	(D)	(D)
731	Advertising .....	††	††	††	††	6	(D)	(D)	(D)	(D)
734	Services to dwellings and other buildings .....	††	††	††	††	12	1 803	747	176	102
737	Computer and data processing services .....	††	††	††	††	4	1 177	486	85	18
7392	Management, consulting, and public relations services .....	††	††	††	††	12	(D)	(D)	(D)	(D)
7394	Equipment rental and leasing services .....	††	††	††	††	6	2 448	491	84	27
Other 73	Other business services .....	††	††	††	††	42	(D)	(D)	(D)	(D)
75	<b>Automotive repair, services, and garages</b> .....	††	††	††	††	54	(D)	(D)	(D)	(D)
751	Automotive rental and leasing, without drivers .....	††	††	††	††	9	8 478	906	179	72
752	Automobile parking .....	††	††	††	††	1	(D)	(D)	(D)	(D)
753	Automotive repair shops .....	††	††	††	††	37	(D)	(D)	(D)	(D)
7538	General automotive repair shops .....	††	††	††	††	8	(D)	(D)	(D)	(D)
7531	Top and body repair shops .....	††	††	††	††	12	1 626	581	133	38
7534, 5, 9	Other automotive repair shops .....	††	††	††	††	17	(D)	(D)	(D)	(D)
754	Automotive services, except repair .....	††	††	††	††	7	1 037	314	78	61
76	<b>Miscellaneous repair services</b> .....	††	††	††	††	30	(D)	(D)	(D)	(D)
762	Electrical and electronic repair shops .....	††	††	††	††	10	2 008	550	116	35
7622	Radio and TV repair shops .....	††	††	††	††	1	(D)	(D)	(D)	(D)
7623, 9	Other electrical and electronic repair shops .....	††	††	††	††	9	(D)	(D)	(D)	(D)
764	Reupholstery and furniture repair .....	††	††	††	††	1	(D)	(D)	(D)	(D)
763, 9	Other repair shops and related services .....	††	††	††	††	19	(D)	(D)	(D)	(D)
78, 79	<b>Amusement and recreation services, including motion pictures...</b>	††	††	††	††	34	5 774	1 284	307	240
781, 2	Motion picture production, distribution, and services .....	††	††	††	††	1	(D)	(D)	(D)	(D)
783	Motion picture theaters .....	††	††	††	††	10	2 245	351	84	80
792	Producers, orchestras, and entertainers .....	††	††	††	††	1	(D)	(D)	(D)	(D)
793	Bowling alleys and billiards and pool establishments .....	††	††	††	††	3	(D)	(D)	(D)	(D)
79 ex. 792, 3	Commercial sports and other amusement and recreation services .....	††	††	††	††	19	(D)	(D)	(D)	(D)
80, ex. 806	<b>Health services, except hospitals</b> .....	††	††	††	††	177	59 214	25 301	5 848	1 317
801	Offices of physicians .....	††	††	††	††	93	(D)	(D)	(D)	(D)
802	Offices of dentists .....	††	††	††	††	38	6 441	2 266	480	160
803	Offices of osteopathic physicians .....	††	††	††	††	4	1 104	516	78	24
8041	Offices of chiropractors .....	††	††	††	††	13	(D)	(D)	(D)	(D)
8042	Offices of optometrists .....	††	††	††	††	8	1 145	331	67	19
805	Nursing and personal care facilities .....	††	††	††	††	10	8 447	3 950	920	605
8049, 807, 8, 9	Other health services .....	††	††	††	††	11	2 112	854	191	68
81	<b>Legal services</b> .....	††	††	††	††	55	(D)	(D)	(D)	(D)
823, 4, 9	<b>Selected educational services</b> .....	††	††	††	††	-	-	-	-	-
891	<b>Engineering, architectural, and surveying services</b> .....	††	††	††	††	12	4 162	1 645	408	73
893	<b>Accounting, auditing, and bookkeeping services</b> .....	††	††	††	††	32	6 391	2 167	540	156
83, 892, 9	<b>Social and other services</b> .....	††	††	††	††	14	(D)	(D)	(D)	(D)
83	Social services .....	..	..	..	..	13	(D)	(D)	(D)	(D)
892, 9	Other services .....	..	..	..	..	1	(D)	(D)	(D)	(D)

**Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Places With 300 Establishments or More: 1982**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partner- ships (number)					
	<b>CEDAR RAPIDS</b>									
	Total .....	††	††	††	††	793	231 253	87 553	21 270	6 480
70	Hotels, motels, and other lodging places .....	††	††	††	††	19	17 950	5 418	1 280	779
7011	Hotels, motor hotels, and motels .....	††	††	††	††	18	(D)	(D)	(D)	(D)
7011 pt.	Hotels .....	††	††	††	††	4	13 124	4 155	999	601
7011 pt.	Hotels, motor hotels, and tourist courts .....	††	††	††	††	14	(D)	(D)	(D)	(D)
702, 3, 4	Other lodging places .....	††	††	††	††	1	(D)	(D)	(D)	(D)
72	Personal services .....	††	††	††	††	139	14 290	5 250	1 268	635
721	Laundry, cleaning, and garment services .....	††	††	††	††	24	3 766	1 318	287	146
7215	Coin-operated laundries and dry cleaning .....	††	††	††	††	6	(D)	(D)	(D)	(D)
721 ex.	Other laundry, cleaning, and garment services .....	††	††	††	††	18	(D)	(D)	(D)	(D)
7215										
7211	Power laundries, family and commercial* .....	**	**	**	**	-	-	-	-	-
7216	Dry-cleaning plants, except rug cleaning* .....	**	**	**	**	11	1 745	606	149	73
Other 721	Laundry and cleaning services, n.e.c.* .....	**	**	**	**	7	(D)	(D)	(D)	(D)
722	Photographic studios, portrait .....	††	††	††	††	6	(D)	(D)	(D)	(D)
723, 4	Beauty and barber shops .....	††	††	††	††	80	5 283	2 485	588	318
723	Beauty shops .....	††	††	††	††	72	4 853	2 282	540	287
724	Barber shops .....	††	††	††	††	8	430	203	48	31
725	Shoe repair, shoe shine, and hat-cleaning shops .....	††	††	††	††	-	-	-	-	-
726	Funeral service and crematories .....	††	††	††	††	8	(D)	(D)	(D)	(D)
729	Miscellaneous personal services .....	††	††	††	††	21	(D)	(D)	(D)	(D)
73	Business services .....	††	††	††	††	129	56 632	18 938	4 534	1 675
731	Advertising .....	††	††	††	††	10	(D)	(D)	(D)	(D)
734	Services to dwellings and other buildings .....	††	††	††	††	18	4 547	2 507	665	430
737	Computer and data processing services .....	††	††	††	††	16	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services .....	††	††	††	††	14	(D)	(D)	(D)	(D)
7394	Equipment rental and leasing services .....	††	††	††	††	10	3 162	817	204	50
Other 73	Other business services .....	††	††	††	††	61	11 927	4 790	1 205	656
75	Automotive repair, services, and garages .....	††	††	††	††	76	19 202	4 869	1 102	361
751	Automotive rental and leasing, without drivers .....	††	††	††	††	11	(D)	(D)	(D)	(D)
752	Automobile parking .....	††	††	††	††	5	(D)	(D)	(D)	(D)
753	Automotive repair shops .....	††	††	††	††	48	12 679	3 667	808	236
7538	General automotive repair shops .....	††	††	††	††	23	4 933	1 222	289	89
7531	Top and body repair shops .....	††	††	††	††	8	3 595	1 257	279	73
7534, 5, 9	Other automotive repair shops .....	††	††	††	††	17	4 151	1 188	240	74
754	Automotive services, except repair .....	††	††	††	††	12	1 284	353	76	37
76	Miscellaneous repair services .....	††	††	††	††	36	5 187	1 788	431	144
762	Electrical and electronic repair shops .....	††	††	††	††	15	(D)	(D)	(D)	(D)
7622	Radio and TV repair shops .....	††	††	††	††	5	(D)	(D)	(D)	(D)
7623, 9	Other electrical and electronic repair shops .....	††	††	††	††	10	1 289	446	118	26
764	Reupholstery and furniture repair .....	††	††	††	††	7	716	268	57	26
763, 9	Other repair shops and related services .....	††	††	††	††	14	(D)	(D)	(D)	(D)
78, 79	Amusement and recreation services, including motion pictures .....	††	††	††	††	36	10 294	2 311	552	383
781, 2	Motion picture production, distribution, and services .....	††	††	††	††	2	(D)	(D)	(D)	(D)
783	Motion picture theaters .....	††	††	††	††	8	(D)	(D)	(D)	(D)
792	Producers, orchestras, and entertainers .....	††	††	††	††	2	(D)	(D)	(D)	(D)
793	Bowling alleys and billiards and pool establishments .....	††	††	††	††	8	2 973	862	233	181
79 ex. 792, 3	Commercial sports and other amusement and recreation services .....	††	††	††	††	16	3 353	638	145	92
80, ex. 806	Health services, except hospitals .....	††	††	††	††	213	67 123	34 592	8 768	1 648
801	Offices of physicians .....	††	††	††	††	96	39 670	23 955	6 206	559
802	Offices of dentists .....	††	††	††	††	72	12 747	5 012	1 111	323
803	Offices of osteopathic physicians .....	††	††	††	††	2	(D)	(D)	(D)	(D)
8041	Offices of chiropractors .....	††	††	††	††	7	(D)	(D)	(D)	(D)
8042	Offices of optometrists .....	††	††	††	††	7	1 535	298	61	26
805	Nursing and personal care facilities .....	††	††	††	††	4	7 473	3 185	847	570
8049, 807, 8, 9	Other health services .....	††	††	††	††	25	(D)	(D)	(D)	(D)
81	Legal services .....	††	††	††	††	84	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services .....	††	††	††	††	1	(D)	(D)	(D)	(D)
891	Engineering, architectural, and surveying services .....	††	††	††	††	21	(D)	(D)	(D)	(D)
893	Accounting, auditing, and bookkeeping services .....	††	††	††	††	25	8 788	3 542	884	192
83, 892, 9	Social and other services .....	††	††	††	††	14	1 825	625	152	89
83	Social services .....	**	**	**	**	11	(D)	(D)	(D)	(D)
892, 9	Other services .....	**	**	**	**	3	(D)	(D)	(D)	(D)

**Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Places With 300 Establishments or More: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprietorships (number)	Partnerships (number)					
	DAVENPORT									
	Total .....	††	††	††	††	707	198 836	77 390	19 147	6 113
70	Hotels, motels, and other lodging places .....	††	††	††	††	22	(D)	(D)	(D)	(D)
7011	Hotels, motor hotels, and motels .....	††	††	††	††	22	(D)	(D)	(D)	(D)
7011 pt.	Hotels .....	††	††	††	††	9	4 917	1 144	280	181
7011 pt.	Motels, motor hotels, and tourist courts .....	††	††	††	††	13	(D)	(D)	(D)	(D)
702, 3, 4	Other lodging places .....	††	††	††	††	-	-	-	-	-
72	Personal services .....	††	††	††	††	102	14 175	5 519	1 342	647
721	Laundry, cleaning, and garment services .....	††	††	††	††	19	(D)	(D)	(D)	(D)
7215	Coin-operated laundries and dry cleaning .....	††	††	††	††	7	552	119	28	34
721 ex.	Other laundry, cleaning, and garment services .....	††	††	††	††	12	(D)	(D)	(D)	(D)
7215	Power laundries, family and commercial* .....	**	**	**	**	1	(D)	(D)	(D)	(D)
7211	Dry-cleaning plants, except rug cleaning* .....	**	**	**	**	9	2 269	914	223	104
7216	Laundry and cleaning services, n.e.c.* .....	**	**	**	**	2	(D)	(D)	(D)	(D)
Other 721										
722	Photographic studios, portrait .....	††	††	††	††	9	960	224	53	55
723, 4	Beauty and barber shops .....	††	††	††	††	52	4 818	2 138	487	265
723	Beauty shops .....	††	††	††	††	47	4 481	1 997	455	252
724	Barber shops .....	††	††	††	††	5	337	141	32	13
725	Shoe repair, shoe shine, and hat-cleaning shops .....	††	††	††	††	1	(D)	(D)	(D)	(D)
726	Funeral service and crematories .....	††	††	††	††	4	(D)	(D)	(D)	(D)
729	Miscellaneous personal services .....	††	††	††	††	17	(D)	(D)	(D)	(D)
73	Business services .....	††	††	††	††	126	50 740	21 180	5 438	1 962
731	Advertising .....	††	††	††	††	7	3 006	1 443	383	75
734	Services to dwellings and other buildings .....	††	††	††	††	32	5 679	2 624	633	426
737	Computer and data processing services .....	††	††	††	††	7	8 027	2 626	612	172
7392	Management, consulting, and public relations services .....	††	††	††	††	11	6 113	3 453	872	184
7394	Equipment rental and leasing services .....	††	††	††	††	12	5 791	1 026	237	71
Other 73	Other business services .....	††	††	††	††	57	22 124	10 008	2 701	1 034
75	Automotive repair, services, and garages .....	††	††	††	††	55	16 233	4 380	1 002	320
751	Automotive rental and leasing, without drivers .....	††	††	††	††	6	3 981	711	150	42
752	Automobile parking .....	††	††	††	††	-	-	-	-	-
753	Automotive repair shops .....	††	††	††	††	44	9 794	3 237	748	211
7538	General automotive repair shops .....	††	††	††	††	17	2 370	658	148	54
7531	Top and body repair shops .....	††	††	††	††	7	1 356	511	110	28
7534, 5, 9	Other automotive repair shops .....	††	††	††	††	20	6 068	2 068	490	129
754	Automotive services, except repair .....	††	††	††	††	5	2 458	432	104	67
76	Miscellaneous repair services .....	††	††	††	††	35	11 143	4 030	831	349
762	Electrical and electronic repair shops .....	††	††	††	††	11	1 775	590	130	47
7622	Radio and TV repair shops .....	††	††	††	††	4	(D)	(D)	(D)	(D)
7623, 9	Other electrical and electronic repair shops .....	††	††	††	††	7	(D)	(D)	(D)	(D)
764	Reupholstery and furniture repair .....	††	††	††	††	2	(D)	(D)	(D)	(D)
763, 9	Other repair shops and related services .....	††	††	††	††	22	(D)	(D)	(D)	(D)
78, 79	Amusement and recreation services, including motion pictures .....	††	††	††	††	34	(D)	(D)	(D)	(D)
781, 2	Motion picture production, distribution, and services .....	††	††	††	††	-	-	-	-	-
783	Motion picture theaters .....	††	††	††	††	5	(D)	(D)	(D)	(D)
792	Producers, orchestras, and entertainers .....	††	††	††	††	3	(D)	(D)	(D)	(D)
793	Bowling alleys and billiards and pool establishments .....	††	††	††	††	8	(D)	(D)	(D)	(D)
79 ex. 792, 3	Commercial sports and other amusement and recreation services .....	††	††	††	††	18	4 774	892	197	146
80, ex. 806	Health services, except hospitals .....	††	††	††	††	204	59 373	27 365	7 058	1 416
801	Offices of physicians .....	††	††	††	††	79	26 001	13 136	3 043	447
802	Offices of dentists .....	††	††	††	††	52	10 851	4 148	1 197	219
803	Offices of osteopathic physicians .....	††	††	††	††	28	5 506	3 162	1 166	97
8041	Offices of chiropractors .....	††	††	††	††	14	1 401	463	120	49
8042	Offices of optometrists .....	††	††	††	††	7	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities .....	††	††	††	††	5	(D)	(D)	(D)	(D)
8049, 807, 8, 9	Other health services .....	††	††	††	††	19	8 848	3 360	833	241
81	Legal services .....	††	††	††	††	60	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services .....	††	††	††	††	3	(D)	(D)	(D)	(D)
891	Engineering, architectural, and surveying services .....	††	††	††	††	16	4 081	2 137	515	101
893	Accounting, auditing, and bookkeeping services .....	††	††	††	††	30	9 742	4 695	1 029	255
83, 892, 9	Social and other services .....	††	††	††	††	20	1 268	527	138	98
83	Social services .....	**	**	**	**	19	(D)	(D)	(D)	(D)
892, 9	Other services .....	**	**	**	**	1	(D)	(D)	(D)	(D)

**Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Places With 300 Establishments or More: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partner- ships (number)					
	<b>DES MOINES</b>									
	Total .....	††	††	††	††	1 573	616 923	229 495	54 851	16 102
70	Hotels, motels, and other lodging places .....	††	††	††	††	38	41 500	11 795	3 150	1 790
7011	Hotels, motor hotels, and motels .....	††	††	††	††	34	41 176	11 748	3 142	1 783
7011 pt.	Hotels .....	††	††	††	††	11	28 474	8 531	2 357	1 269
7011 pt.	Motels, motor hotels, and tourist courts .....	††	††	††	††	23	12 702	3 217	785	514
702, 3, 4	Other lodging places .....	††	††	††	††	4	324	47	8	7
72	Personal services .....	††	††	††	††	199	31 715	11 501	2 646	1 411
721	Laundry, cleaning, and garment services .....	††	††	††	††	49	15 593	5 268	1 203	522
7215	Coin-operated laundries and dry cleaning .....	††	††	††	††	11	1 923	441	98	59
721 ex.	Other laundry, cleaning, and garment services .....	††	††	††	††	38	13 670	4 827	1 105	463
7215	Power laundries, family and commercial* .....	**	**	**	**	2	(D)	(D)	(D)	(D)
7216	Dry-cleaning plants, except rug cleaning* .....	**	**	**	**	23	(D)	(D)	(D)	(D)
Other 721	Laundry and cleaning services, n.e.c.* .....	**	**	**	**	13	(D)	(D)	(D)	(D)
722	Photographic studios, portrait .....	††	††	††	††	12	1 804	525	121	76
723, 4	Beauty and barber shops .....	††	††	††	††	99	7 907	3 664	816	467
723	Beauty shops .....	††	††	††	††	93	7 279	3 414	754	444
724	Barber shops .....	††	††	††	††	6	628	250	62	23
725	Shoe repair, shoe shine, and hat-cleaning shops .....	††	††	††	††	3	(D)	(D)	(D)	(D)
726	Funeral service and crematories .....	††	††	††	††	11	3 266	930	206	68
729	Miscellaneous personal services .....	††	††	††	††	25	(D)	(D)	(D)	(D)
73	Business services .....	††	††	††	††	294	161 650	64 382	15 744	5 634
731	Advertising .....	††	††	††	††	31	4 331	2 170	534	242
734	Services to dwellings and other buildings .....	††	††	††	††	34	7 615	4 636	1 098	782
737	Computer and data processing services .....	††	††	††	††	29	71 215	23 895	5 797	1 550
7392	Management, consulting, and public relations services .....	††	††	††	††	53	14 160	6 414	1 563	385
7394	Equipment rental and leasing services .....	††	††	††	††	19	8 124	2 214	475	128
Other 73	Other business services .....	††	††	††	††	128	56 205	25 053	6 277	2 547
75	Automotive repair, services, and garages .....	††	††	††	††	199	64 065	15 410	3 874	1 130
751	Automotive rental and leasing, without drivers .....	††	††	††	††	20	27 810	4 046	1 118	306
752	Automobile parking .....	††	††	††	††	38	3 824	732	190	100
753	Automotive repair shops .....	††	††	††	††	119	30 845	10 217	2 474	671
7538	General automotive repair shops .....	††	††	††	††	39	7 336	2 619	627	175
7531	Top and body repair shops .....	††	††	††	††	35	8 667	3 008	785	186
7534, 5, 9	Other automotive repair shops .....	††	††	††	††	45	14 842	4 590	1 062	310
754	Automotive services, except repair .....	††	††	††	††	22	1 586	415	92	53
76	Miscellaneous repair services .....	††	††	††	††	53	15 081	4 866	1 136	331
762	Electrical and electronic repair shops .....	††	††	††	††	20	7 343	1 980	426	128
7622	Radio and TV repair shops .....	††	††	††	††	8	2 903	558	127	46
7623, 9	Other electrical and electronic repair shops .....	††	††	††	††	12	4 440	1 422	299	82
764	Reupholstery and furniture repair .....	††	††	††	††	7	(D)	(D)	(D)	(D)
763, 9	Other repair shops and related services .....	††	††	††	††	26	(D)	(D)	(D)	(D)
78, 79	Amusement and recreation services, including motion pictures .....	††	††	††	††	79	33 484	5 393	1 116	633
781, 2	Motion picture production, distribution, and services .....	††	††	††	††	12	15 168	1 116	252	83
783	Motion picture theaters .....	††	††	††	††	18	4 118	881	172	146
792	Producers, orchestras, and entertainers .....	††	††	††	††	10	1 650	526	106	78
793	Bowling alleys and billiards and pool establishments .....	††	††	††	††	10	4 184	1 195	332	172
79 ex. 792, 3	Commercial sports and other amusement and recreation services .....	††	††	††	††	29	8 364	1 675	254	154
80, ex. 806	Health services, except hospitals .....	††	††	††	††	405	147 627	75 012	17 300	2 885
801	Offices of physicians .....	††	††	††	††	192	97 435	54 868	12 534	1 228
802	Offices of dentists .....	††	††	††	††	101	17 600	6 322	1 552	400
803	Offices of osteopathic physicians .....	††	††	††	††	41	11 091	3 808	926	143
8041	Offices of chiropractors .....	††	††	††	††	8	837	206	54	35
8042	Offices of optometrists .....	††	††	††	††	13	1 266	418	100	33
805	Nursing and personal care facilities .....	††	††	††	††	9	9 094	4 869	1 103	711
8049, 807, 8, 9	Other health services .....	††	††	††	††	41	10 304	4 521	1 031	335
81	Legal services .....	††	††	††	††	170	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services .....	††	††	††	††	3	(D)	(D)	(D)	(D)
891	Engineering, architectural, and surveying services .....	††	††	††	††	38	16 816	7 294	1 779	314
893	Accounting, auditing, and bookkeeping services .....	††	††	††	††	64	32 433	12 372	3 042	632
83, 892, 9	Social and other services .....	††	††	††	††	31	2 517	1 073	244	198
83	Social services .....	**	**	**	**	26	2 317	1 027	234	195
892, 9	Other services .....	**	**	**	**	5	200	46	10	3

**Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Places With 300 Establishments or More: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprietor- ships (number)	Partnerships (number)					
	<b>DUBUQUE</b>									
	Total.....	††	††	††	††	386	131 389	53 508	13 937	3 661
70	Hotels, motels, and other lodging places.....	††	††	††	††	10	(D)	(D)	(D)	(D)
7011	Hotels, motor hotels, and motels.....	††	††	††	††	10	(D)	(D)	(D)	(D)
7011 pt.	Hotels.....	††	††	††	††	4	(D)	(D)	(D)	(D)
7011 pt.	Motels, motor hotels, and tourist courts.....	††	††	††	††	6	5 386	1 306	319	282
702, 3, 4	Other lodging places.....	††	††	††	††	-	-	-	-	-
72	Personal services.....	††	††	††	††	80	9 853	3 661	894	515
721	Laundry, cleaning, and garment services.....	††	††	††	††	11	(D)	(D)	(D)	(D)
7215	Coin-operated laundries and dry cleaning.....	††	††	††	††	-	-	-	-	-
721 ex.	Other laundry, cleaning, and garment services.....	††	††	††	††	11	(D)	(D)	(D)	(D)
7215	Power laundries, family and commercial.....	**	**	**	**	-	(D)	(D)	(D)	(D)
7216	Dry-cleaning plants, except rug cleaning.....	**	**	**	**	6	(D)	(D)	(D)	(D)
Other 721	Laundry and cleaning services, n.e.c.*.....	**	**	**	**	5	(D)	(D)	(D)	(D)
722	Photographic studios, portrait.....	††	††	††	††	7	647	151	37	37
723, 4	Beauty and barber shops.....	††	††	††	††	39	2 832	1 455	367	213
723	Beauty shops.....	††	††	††	††	35	2 669	1 393	352	204
724	Barber shops.....	††	††	††	††	4	163	62	15	9
725	Shoe repair, shoe shine, and hat-cleaning shops.....	††	††	††	††	2	(D)	(D)	(D)	(D)
726	Funeral service and crematories.....	††	††	††	††	11	(D)	(D)	(D)	(D)
729	Miscellaneous personal services.....	††	††	††	††	10	(D)	(D)	(D)	(D)
73	Business services.....	††	††	††	††	44	25 940	7 222	1 759	436
731	Advertising.....	††	††	††	††	2	(D)	(D)	(D)	(D)
734	Services to dwellings and other buildings.....	††	††	††	††	6	650	214	58	33
737	Computer and data processing services.....	††	††	††	††	5	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services.....	††	††	††	††	7	(D)	(D)	(D)	(D)
7394	Equipment rental and leasing services.....	††	††	††	††	4	559	103	17	8
Other 73	Other business services.....	††	††	††	††	20	(D)	(D)	(D)	(D)
75	Automotive repair, services, and garages.....	††	††	††	††	36	7 193	1 819	401	184
751	Automotive rental and leasing, without drivers.....	††	††	††	††	3	(D)	(D)	(D)	(D)
752	Automobile parking.....	††	††	††	††	1	(D)	(D)	(D)	(D)
753	Automotive repair shops.....	††	††	††	††	30	5 414	1 379	294	112
7538	General automotive repair shops.....	††	††	††	††	11	1 744	504	104	38
7531	Top and body repair shops.....	††	††	††	††	11	(D)	(D)	(D)	(D)
7534, 5, 9	Other automotive repair shops.....	††	††	††	††	8	(D)	(D)	(D)	(D)
754	Automotive services, except repair.....	††	††	††	††	2	(D)	(D)	(D)	(D)
76	Miscellaneous repair services.....	††	††	††	††	9	2 263	603	138	41
762	Electrical and electronic repair shops.....	††	††	††	††	3	(D)	(D)	(D)	(D)
7622	Radio and TV repair shops.....	††	††	††	††	1	(D)	(D)	(D)	(D)
7623, 9	Other electrical and electronic repair shops.....	††	††	††	††	2	(D)	(D)	(D)	(D)
764	Reupholstery and furniture repair.....	††	††	††	††	2	(D)	(D)	(D)	(D)
763, 9	Other repair shops and related services.....	††	††	††	††	4	(D)	(D)	(D)	(D)
78, 79	Amusement and recreation services, including motion pictures.....	††	††	††	††	28	9 249	2 476	754	472
781, 2	Motion picture production, distribution, and services.....	††	††	††	††	-	-	-	-	-
783	Motion picture theaters.....	††	††	††	††	5	2 297	443	104	77
792	Producers, orchestras, and entertainers.....	††	††	††	††	-	-	-	-	-
793	Bowling alleys and billiards and pool establishments.....	††	††	††	††	9	(D)	(D)	(D)	(D)
79 ex. 792, 3	Commercial sports and other amusement and recreation services.....	††	††	††	††	14	(D)	(D)	(D)	(D)
80, ex. 806	Health services, except hospitals.....	††	††	††	††	111	55 444	30 597	8 272	1 215
801	Offices of physicians.....	††	††	††	††	39	36 573	22 939	6 410	593
802	Offices of dentists.....	††	††	††	††	48	(D)	(D)	(D)	(D)
803	Offices of osteopathic physicians.....	††	††	††	††	1	(D)	(D)	(D)	(D)
8041	Offices of chiropractors.....	††	††	††	††	9	(D)	(D)	(D)	(D)
8042	Offices of optometrists.....	††	††	††	††	3	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities.....	††	††	††	††	3	(D)	(D)	(D)	(D)
8049, 807, 8, 9	Other health services.....	††	††	††	††	8	3 380	1 269	326	85
81	Legal services.....	††	††	††	††	29	5 590	1 623	370	107
823, 4, 9	Selected educational services.....	††	††	††	††	1	(D)	(D)	(D)	(D)
891	Engineering, architectural, and surveying services.....	††	††	††	††	10	(D)	(D)	(D)	(D)
893	Accounting, auditing, and bookkeeping services.....	††	††	††	††	21	4 670	1 597	411	111
83, 892, 9	Social and other services.....	††	††	††	††	7	(D)	(D)	(D)	(D)
83	Social services.....	**	**	**	**	7	(D)	(D)	(D)	(D)
892, 9	Other services.....	**	**	**	**	-	-	-	-	-

**Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Places With 300 Establishments or More: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partner- ships (number)					
	<b>IOWA CITY</b>									
	Total .....	††	††	††	††	315	104 889	37 053	9 030	2 699
70	Hotels, motels, and other lodging places .....	††	††	††	††	16	(D)	(D)	(D)	(D)
7011	Hotels, motor hotels, and motels .....	††	††	††	††	9	4 202	1 004	233	191
7011 pt.	Hotels .....	††	††	††	††	1	(D)	(D)	(D)	(D)
7011 pt.	Motels, motor hotels, and tourist courts .....	††	††	††	††	8	(D)	(D)	(D)	(D)
702, 3, 4	Other lodging places .....	††	††	††	††	7	(D)	(D)	(D)	(D)
72	Personal services .....	††	††	††	††	55	(D)	(D)	(D)	(D)
721	Laundry, cleaning, and garment services .....	††	††	††	††	8	(D)	(D)	(D)	(D)
7215	Coin-operated laundries and dry cleaning .....	††	††	††	††	1	(D)	(D)	(D)	(D)
721 ex.	Other laundry, cleaning, and garment services .....	††	††	††	††	7	(D)	(D)	(D)	(D)
7215	Power laundries, family and commercial* .....	..	..	..	..	-	-	-	-	-
7211	Dry-cleaning plants, except rug cleaning* .....	..	..	..	..	6	858	299	68	40
7216	Laundry and cleaning services, n.e.c.* .....	..	..	..	..	1	(D)	(D)	(D)	(D)
Other 721										
722	Photographic studios, portrait .....	††	††	††	††	4	(D)	(D)	(D)	(D)
723, 4	Beauty and barber shops .....	††	††	††	††	31	3 486	1 543	334	159
723	Beauty shops .....	††	††	††	††	27	3 321	1 444	310	152
724	Barber shops .....	††	††	††	††	4	165	99	24	7
725	Shoe repair, shoe shine, and hat-cleaning shops .....	††	††	††	††	1	(D)	(D)	(D)	(D)
726	Funeral service and crematories .....	††	††	††	††	2	(D)	(D)	(D)	(D)
729	Miscellaneous personal services .....	††	††	††	††	9	728	199	57	62
73	Business services .....	††	††	††	††	36	(D)	(D)	(D)	(D)
731	Advertising .....	††	††	††	††	2	(D)	(D)	(D)	(D)
734	Services to dwellings and other buildings .....	††	††	††	††	6	(D)	(D)	(D)	(D)
737	Computer and data processing services .....	††	††	††	††	2	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services .....	††	††	††	††	5	(D)	(D)	(D)	(D)
7394	Equipment rental and leasing services .....	††	††	††	††	3	(D)	(D)	(D)	(D)
Other 73	Other business services .....	††	††	††	††	18	(D)	(D)	(D)	(D)
75	Automotive repair, services, and garages .....	††	††	††	††	27	5 506	1 487	331	110
751	Automotive rental and leasing, without drivers .....	††	††	††	††	2	(D)	(D)	(D)	(D)
752	Automobile parking .....	††	††	††	††	-	-	-	-	-
753	Automotive repair shops .....	††	††	††	††	23	5 071	1 349	296	87
7538	General automotive repair shops .....	††	††	††	††	9	2 543	674	141	44
7531	Top and body repair shops .....	††	††	††	††	9	1 328	426	103	29
7534, 5, 9	Other automotive repair shops .....	††	††	††	††	5	1 200	249	52	14
754	Automotive services, except repair .....	††	††	††	††	2	(D)	(D)	(D)	(D)
76	Miscellaneous repair services .....	††	††	††	††	14	1 640	477	119	53
762	Electrical and electronic repair shops .....	††	††	††	††	5	(D)	(D)	(D)	(D)
7622	Radio and TV repair shops .....	††	††	††	††	2	(D)	(D)	(D)	(D)
7623, 9	Other electrical and electronic repair shops .....	††	††	††	††	3	(D)	(D)	(D)	(D)
764	Reupholstery and furniture repair .....	††	††	††	††	3	119	28	5	6
763, 9	Other repair shops and related services .....	††	††	††	††	6	(D)	(D)	(D)	(D)
78, 79	Amusement and recreation services, including motion pictures .....	††	††	††	††	17	7 333	1 584	397	219
781, 2	Motion picture production, distribution, and services .....	††	††	††	††	1	(D)	(D)	(D)	(D)
783	Motion picture theaters .....	††	††	††	††	5	(D)	(D)	(D)	(D)
792	Producers, orchestras, and entertainers .....	††	††	††	††	-	-	-	-	-
793	Bowling alleys and billiards and pool establishments .....	††	††	††	††	2	(D)	(D)	(D)	(D)
79 ex. 792, 3	Commercial sports and other amusement and recreation services .....	††	††	††	††	9	4 631	987	270	97
80, ex. 806	Health services, except hospitals .....	††	††	††	††	86	24 539	11 703	3 074	551
801	Offices of physicians .....	††	††	††	††	36	15 296	8 125	2 230	227
802	Offices of dentists .....	††	††	††	††	29	4 275	1 621	360	129
803	Offices of osteopathic physicians .....	††	††	††	††	-	-	-	-	-
8041	Offices of chiropractors .....	††	††	††	††	6	(D)	(D)	(D)	(D)
8042	Offices of optometrists .....	††	††	††	††	2	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities .....	††	††	††	††	2	(D)	(D)	(D)	(D)
8049, 807, 8, 9	Other health services .....	††	††	††	††	11	(D)	(D)	(D)	(D)
81	Legal services .....	††	††	††	††	32	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services .....	††	††	††	††	1	(D)	(D)	(D)	(D)
891	Engineering, architectural, and surveying services .....	††	††	††	††	13	(D)	(D)	(D)	(D)
893	Accounting, auditing, and bookkeeping services .....	††	††	††	††	8	(D)	(D)	(D)	(D)
83, 892, 9	Social and other services .....	††	††	††	††	10	880	406	79	67
83	Social services .....	..	..	..	..	9	(D)	(D)	(D)	(D)
892, 9	Other services .....	..	..	..	..	1	(D)	(D)	(D)	(D)

**Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Places With 300 Establishments or More: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partners- hips (number)					
	<b>SIoux CITY</b>									
	Total .....	††	††	††	††	559	144 304	51 108	11 805	3 740
70	Hotels, motels, and other lodging places .....	††	††	††	††	18	6 925	1 762	611	363
7011	Hotels, motor hotels, and motels .....	††	††	††	††	17	(D)	(D)	(D)	(D)
7011 pt.	Hotels .....	††	††	††	††	4	(D)	(D)	(D)	(D)
7011 pt.	Motels, motor hotels, and tourist courts .....	††	††	††	††	13	(D)	(D)	(D)	(D)
702, 3, 4	Other lodging places .....	††	††	††	††	1	(D)	(D)	(D)	(D)
72	Personal services .....	††	††	††	††	87	11 760	4 392	1 052	547
721	Laundry, cleaning, and garment services .....	††	††	††	††	17	4 226	1 709	413	177
7215	Coin-operated laundries and dry cleaning .....	††	††	††	††	6	232	45	9	14
721 ex.	Other laundry, cleaning, and garment services .....	††	††	††	††	11	3 994	1 664	404	163
7215	Power laundries, family and commercial* .....	**	**	**	**	1	(D)	(D)	(D)	(D)
7211	Dry-cleaning plants, except rug cleaning* .....	**	**	**	**	6	(D)	(D)	(D)	(D)
7216	Laundry and cleaning services, n.e.c.* .....	**	**	**	**	4	(D)	(D)	(D)	(D)
Other 721										
722	Photographic studios, portrait .....	††	††	††	††	4	(D)	(D)	(D)	(D)
723, 4	Beauty and barber shops .....	††	††	††	††	43	(D)	(D)	(D)	(D)
723	Beauty shops .....	††	††	††	††	39	(D)	(D)	(D)	(D)
724	Barber shops .....	††	††	††	††	4	214	113	27	9
725	Shoe repair, shoe shine, and hat-cleaning shops .....	††	††	††	††	1	(D)	(D)	(D)	(D)
726	Funeral service and crematories .....	††	††	††	††	10	2 139	547	120	40
729	Miscellaneous personal services .....	††	††	††	††	12	(D)	(D)	(D)	(D)
73	Business services .....	††	††	††	††	76	15 857	6 915	1 351	515
731	Advertising .....	††	††	††	††	6	(D)	(D)	(D)	(D)
734	Services to dwellings and other buildings .....	††	††	††	††	11	(D)	(D)	(D)	(D)
737	Computer and data processing services .....	††	††	††	††	4	1 177	486	85	18
7392	Management, consulting, and public relations services .....	††	††	††	††	12	(D)	(D)	(D)	(D)
7394	Equipment rental and leasing services .....	††	††	††	††	5	(D)	(D)	(D)	(D)
Other 73	Other business services .....	††	††	††	††	38	(D)	(D)	(D)	(D)
75	Automotive repair, services, and garages .....	††	††	††	††	49	15 257	3 114	687	262
751	Automotive rental and leasing, without drivers .....	††	††	††	††	8	(D)	(D)	(D)	(D)
752	Automobile parking .....	††	††	††	††	1	(D)	(D)	(D)	(D)
753	Automotive repair shops .....	††	††	††	††	33	6 843	2 028	461	140
7538	General automotive repair shops .....	††	††	††	††	5	1 142	190	49	17
7531	Top and body repair shops .....	††	††	††	††	12	1 626	581	133	38
7534, 5, 9	Other automotive repair shops .....	††	††	††	††	16	4 075	1 257	279	85
754	Automotive services, except repair .....	††	††	††	††	7	1 037	314	78	61
76	Miscellaneous repair services .....	††	††	††	††	24	7 425	2 000	472	126
762	Electrical and electronic repair shops .....	††	††	††	††	9	(D)	(D)	(D)	(D)
7622	Radio and TV repair shops .....	††	††	††	††	-	-	-	-	-
7623, 9	Other electrical and electronic repair shops .....	††	††	††	††	9	(D)	(D)	(D)	(D)
764	Reupholstery and furniture repair .....	††	††	††	††	-	-	-	-	-
763, 9	Other repair shops and related services .....	††	††	††	††	15	(D)	(D)	(D)	(D)
78, 79	Amusement and recreation services, including motion pictures .....	††	††	††	††	30	5 412	1 234	304	237
781, 2	Motion picture production, distribution, and services .....	††	††	††	††	1	(D)	(D)	(D)	(D)
783	Motion picture theaters .....	††	††	††	††	10	2 245	351	84	80
792	Producers, orchestras, and entertainers .....	††	††	††	††	1	(D)	(D)	(D)	(D)
793	Bowling alleys and billiards and pool establishments .....	††	††	††	††	3	(D)	(D)	(D)	(D)
79 ex. 792, 3	Commercial sports and other amusement and recreation services .....	††	††	††	††	15	2 118	491	114	86
80, ex. 806	Health services, except hospitals .....	††	††	††	††	170	58 061	24 903	5 753	1 251
801	Offices of physicians .....	††	††	††	††	92	38 902	17 133	4 052	416
802	Offices of dentists .....	††	††	††	††	35	6 215	2 207	466	154
803	Offices of osteopathic physicians .....	††	††	††	††	4	1 104	516	78	24
8041	Offices of chiropractors .....	††	††	††	††	11	(D)	(D)	(D)	(D)
8042	Offices of optometrists .....	††	††	††	††	8	1 145	331	67	19
805	Nursing and personal care facilities .....	††	††	††	††	9	(D)	(D)	(D)	(D)
8049, 807, 8, 9	Other health services .....	††	††	††	††	11	2 112	854	191	68
81	Legal services .....	††	††	††	††	54	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services .....	††	††	††	††	-	-	-	-	-
891	Engineering, architectural, and surveying services .....	††	††	††	††	11	(D)	(D)	(D)	(D)
893	Accounting, auditing, and bookkeeping services .....	††	††	††	††	28	6 194	2 107	521	146
83, 892, 9	Social and other services .....	††	††	††	††	12	(D)	(D)	(D)	(D)
83	Social services .....	**	**	**	**	11	243	75	21	17
892, 9	Other services .....	**	**	**	**	1	(D)	(D)	(D)	(D)

**Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Places With 300 Establishments or More: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

SIC code	Geographic area and kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprietorships (number)	Partnerships (number)					
	<b>WATERLOO</b>									
	Total .....	††	††	††	††	498	136 117	54 430	12 720	3 684
70	Hotels, motels, and other lodging places .....	††	††	††	††	9	4 222	1 028	319	219
7011	Hotels, motor hotels, and motels .....	††	††	††	††	7	(D)	(D)	(D)	(D)
7011 pt.	Hotels .....	††	††	††	††	1	(D)	(D)	(D)	(D)
7011 pt.	Motels, motor hotels, and tourist courts .....	††	††	††	††	6	(D)	(D)	(D)	(D)
702, 3, 4	Other lodging places .....	††	††	††	††	2	(D)	(D)	(D)	(D)
72	Personal services .....	††	††	††	††	82	15 523	5 792	1 366	592
721	Laundry, cleaning, and garment services .....	††	††	††	††	13	7 684	2 943	701	253
7215	Coin-operated laundries and dry cleaning .....	††	††	††	††	3	(D)	(D)	(D)	(D)
721 ex.	Other laundry, cleaning, and garment services .....	††	††	††	††	10	(D)	(D)	(D)	(D)
7215	Power laundries, family and commercial* .....	††	††	††	††	1	(D)	(D)	(D)	(D)
7216	Dry-cleaning plants, except rug cleaning* .....	††	††	††	††	6	(D)	(D)	(D)	(D)
Other 721	Laundry and cleaning services, n.e.c.* .....	††	††	††	††	3	(D)	(D)	(D)	(D)
722	Photographic studios, portrait .....	††	††	††	††	4	267	61	14	14
723, 4	Beauty and barber shops .....	††	††	††	††	43	3 463	1 637	387	202
723	Beauty shops .....	††	††	††	††	37	(D)	(D)	(D)	(D)
724	Barber shops .....	††	††	††	††	6	(D)	(D)	(D)	(D)
725	Shoe repair, shoe shine, and hat-cleaning shops .....	††	††	††	††	2	(D)	(D)	(D)	(D)
726	Funeral service and crematories .....	††	††	††	††	8	(D)	(D)	(D)	(D)
729	Miscellaneous personal services .....	††	††	††	††	12	(D)	(D)	(D)	(D)
73	Business services .....	††	††	††	††	64	15 852	6 341	1 535	596
731	Advertising .....	††	††	††	††	8	1 699	728	201	44
734	Services to dwellings and other buildings .....	††	††	††	††	12	2 246	986	250	192
737	Computer and data processing services .....	††	††	††	††	1	(D)	(D)	(D)	(D)
7392	Management, consulting, and public relations services .....	††	††	††	††	7	(D)	(D)	(D)	(D)
7394	Equipment rental and leasing services .....	††	††	††	††	6	(D)	(D)	(D)	(D)
Other 73	Other business services .....	††	††	††	††	30	8 095	3 314	755	292
75	Automotive repair, services, and garages .....	††	††	††	††	48	11 536	2 882	689	246
751	Automotive rental and leasing, without drivers .....	††	††	††	††	6	(D)	(D)	(D)	(D)
752	Automobile parking .....	††	††	††	††	2	(D)	(D)	(D)	(D)
753	Automotive repair shops .....	††	††	††	††	33	6 831	2 005	471	149
7538	General automotive repair shops .....	††	††	††	††	7	(D)	(D)	(D)	(D)
7531	Top and body repair shops .....	††	††	††	††	12	(D)	(D)	(D)	(D)
7534, 5, 9	Other automotive repair shops .....	††	††	††	††	14	3 031	793	193	62
754	Automotive services, except repair .....	††	††	††	††	7	1 334	373	94	49
76	Miscellaneous repair services .....	††	††	††	††	25	(D)	(D)	(D)	(D)
762	Electrical and electronic repair shops .....	††	††	††	††	6	(D)	(D)	(D)	(D)
7622	Radio and TV repair shops .....	††	††	††	††	4	(D)	(D)	(D)	(D)
7623, 9	Other electrical and electronic repair shops .....	††	††	††	††	2	(D)	(D)	(D)	(D)
764	Reupholstery and furniture repair .....	††	††	††	††	1	(D)	(D)	(D)	(D)
763, 9	Other repair shops and related services .....	††	††	††	††	18	1 465	470	108	47
78, 79	Amusement and recreation services, including motion pictures .....	††	††	††	††	28	7 454	1 419	340	259
781, 2	Motion picture production, distribution, and services .....	††	††	††	††	1	(D)	(D)	(D)	(D)
783	Motion picture theaters .....	††	††	††	††	4	(D)	(D)	(D)	(D)
792	Producers, orchestras, and entertainers .....	††	††	††	††	2	(D)	(D)	(D)	(D)
793	Bowling alleys and billiards and pool establishments .....	††	††	††	††	5	(D)	(D)	(D)	(D)
79 ex. 792, 3	Commercial sports and other amusement and recreation services .....	††	††	††	††	16	3 253	540	111	84
80, ex. 806	Health services, except hospitals .....	††	††	††	††	174	58 258	27 964	6 373	1 218
801	Offices of physicians .....	††	††	††	††	92	(D)	(D)	(D)	(D)
802	Offices of dentists .....	††	††	††	††	47	9 854	3 853	882	261
803	Offices of osteopathic physicians .....	††	††	††	††	1	(D)	(D)	(D)	(D)
8041	Offices of chiropractors .....	††	††	††	††	6	440	155	40	10
8042	Offices of optometrists .....	††	††	††	††	9	633	149	32	14
805	Nursing and personal care facilities .....	††	††	††	††	3	7 186	3 054	716	314
8049, 807, 8, 9	Other health services .....	††	††	††	††	16	(D)	(D)	(D)	(D)
81	Legal services .....	††	††	††	††	36	8 791	2 636	591	144
823, 4, 9	Selected educational services .....	††	††	††	††	1	(D)	(D)	(D)	(D)
891	Engineering, architectural, and surveying services .....	††	††	††	††	10	(D)	(D)	(D)	(D)
893	Accounting, auditing, and bookkeeping services .....	††	††	††	††	15	5 156	1 877	499	121
83, 892, 9	Social and other services .....	††	††	††	††	6	(D)	(D)	(D)	(D)
83	Social services .....	††	††	††	††	6	(D)	(D)	(D)	(D)
892, 9	Other services .....	††	††	††	††	-	-	-	-	-

**Table 8. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for Places With 2,500 Inhabitants or More: 1982**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

Geographic area	All establishments			Establishments with payroll															
	Num-ber	Receipts (\$1,000)	Unincorporated businesses or operations		Total				Selected kind-of-business or operation groups										
					Num-ber	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (no.)	Hotels, motels, and other lodging places (SIC 70)		Automotive repair, services, and garages (SIC 75)		Amusement and recreation services, including motion pictures (SIC 78, 79)		Health services, except hospitals (SIC 80, ex. 806)		Legal services (SIC 81)	
										Num-ber	Receipts (\$1,000)	Num-ber	Receipts (\$1,000)	Num-ber	Receipts (\$1,000)	Num-ber	Receipts (\$1,000)	Num-ber	Receipts (\$1,000)
Iowa	14 591	3 363 923	1 208 598	290 631	105 745	553	203 382	1 526	298 764	990	185 666	3 935	1 107 755	1 371	260 563				
Adair County	11	11	1 508	342	194	4	458	3	(D)	4	127	10	1 709	6	655				
Adams County	11	11	833	173	123	2	(D)	1	(D)	3	265	7	1 447	3	191				
Allamakee County	11	6 392	1 799	423	227	3	(D)	12	1 196	6	436	19	2 900	8	435				
Waukon	33	3 801	1 153	273	137	2	(D)	4	(D)	3	124	10	2 129	5	267				
Balance of county	35	2 591	646	150	90	1	(D)	8	(D)	3	312	9	771	3	168				
Appanoose County	11	9 732	3 443	813	348	4	353	8	1 272	3	335	15	4 604	4	595				
Centerville	49	8 369	2 985	686	300	4	353	5	(D)	2	(D)	14	(D)	4	595				
Balance of county	9	1 343	458	127	48	-	-	3	(D)	1	(D)	1	(D)	-	-				
Audubon County	42	4 397	1 203	277	167	2	(D)	5	355	1	(D)	11	1 643	6	377				
Audubon	29	3 088	754	168	85	2	(D)	2	(D)	1	(D)	9	(D)	5	(D)				
Balance of county	13	1 309	449	109	82	-	-	3	(D)	-	-	2	(D)	1	(D)				
Benton County	11	7 604	2 465	562	332	1	(D)	7	629	7	713	17	3 444	10	962				
Belle Plaine	17	2 081	694	146	85	-	(D)	1	(D)	2	(D)	7	1 291	2	(D)				
Vinton	35	3 385	1 052	247	98	1	(D)	3	273	2	(D)	7	1 204	7	(D)				
Balance of county	27	2 138	719	169	149	-	(D)	3	(D)	3	460	3	949	1	(D)				
Black Hawk County	735	183 774	72 535	17 217	5 284	20	7 536	64	14 080	43	9 646	242	71 733	49	10 888				
Cedar Falls	191	41 905	16 283	4 116	1 388	9	(D)	10	(D)	12	(D)	58	12 262	8	1 867				
Evansdale	11	1 472	485	110	44	-	-	1	(D)	1	(D)	2	(D)	-	-				
Waterloo	498	136 117	54 430	12 720	3 684	9	4 222	48	11 536	28	7 454	174	58 258	36	8 791				
Balance of county	35	4 280	1 337	271	168	2	(D)	5	(D)	2	(D)	8	(D)	5	230				
Boone County	107	14 164	5 327	1 269	441	4	(D)	11	1 291	6	563	36	6 390	7	1 468				
Boone	83	11 758	4 479	1 052	320	4	(D)	8	1 054	4	(D)	29	5 023	5	(D)				
Balance of county	24	2 406	848	217	121	-	-	3	237	2	(D)	7	1 367	2	(D)				
Bremher County	11	13 796	4 251	967	493	4	(D)	10	1 018	10	937	21	4 504	11	1 438				
Waverly	41	9 170	3 019	696	306	3	(D)	1	(D)	3	(D)	13	3 488	7	1 103				
Balance of county	49	4 626	1 232	271	187	1	(D)	9	(D)	7	(D)	8	1 016	4	335				
Buchanan County	11	9 110	3 535	871	331	2	(D)	6	513	5	574	16	4 257	7	893				
Independence	47	6 794	2 765	690	257	2	(D)	5	(D)	4	(D)	13	(D)	7	893				
Balance of county	30	2 316	770	181	74	-	-	1	(D)	1	(D)	3	(D)	-	-				
Buena Vista County	132	18 230	6 057	1 428	658	5	(D)	14	1 564	6	918	33	6 774	15	1 959				
Storm Lake	99	15 022	4 969	1 179	475	5	(D)	8	856	3	(D)	26	5 966	11	1 735				
Balance of county	33	3 208	1 088	249	183	-	-	6	708	3	(D)	7	808	4	224				
Butler County	62	7 666	2 512	604	336	1	(D)	8	698	5	336	17	4 163	10	1 124				
Calhoun County	60	9 831	2 379	564	318	1	(D)	6	462	7	576	12	4 518	8	911				
Carroll County	123	17 392	4 337	1 049	532	4	(D)	10	1 150	9	653	34	7 382	18	2 229				
Carroll	91	14 289	3 557	868	448	4	(D)	5	667	6	572	26	6 636	14	1 717				
Balance of county	32	3 103	780	181	84	-	-	5	483	3	81	8	746	4	512				
Cass County	94	14 762	4 622	991	468	3	(D)	12	2 296	5	456	27	6 388	7	1 056				
Atlantic	65	10 689	3 319	762	358	3	(D)	7	(D)	2	(D)	21	5 035	6	(D)				
Balance of county	29	4 073	1 303	229	110	-	-	5	(D)	3	(D)	6	1 353	1	(D)				
Cedar County	78	8 948	2 822	669	348	5	538	12	2 018	7	733	19	3 159	10	689				
Tipton	29	2 712	695	170	84	1	(D)	4	701	2	(D)	8	754	6	275				
Wilton (part) Δ	-	-	-	-	-	-	(D)	-	-	-	-	-	-	-	-				
Balance of county	49	6 236	2 127	499	264	4	(D)	8	1 317	5	(D)	11	2 405	4	414				
Cerro Gordo County	309	97 559	31 577	7 707	2 524	14	(D)	35	5 407	24	3 341	78	28 182	25	4 532				
Clear Lake City	59	9 069	2 494	613	388	5	2 483	5	5	2	(D)	13	2 521	8	689				
Mason City	223	84 846	27 717	6 784	1 952	8	(D)	26	4 046	16	2 403	60	24 825	16	(D)				
Balance of county	27	3 644	1 366	310	184	1	(D)	4	(D)	6	(D)	5	836	1	(D)				

**Table 8. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for Places With 2,500 Inhabitants or More: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F.]

Geographic area	All establishments			Establishments with payroll															
	Num-ber	Receipts (\$1,000)	Unincorporated businesses or operations		Total				Selected kind-of-business or operation groups										
			Individual proprie-torships (no.)	Partnerships (no.)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (no.)	Hotels, motels, and other lodging places (SIC 70)		Automotive repair, services, and garages (SIC 75)		Amusement and recreation services, including motion pictures (SIC 78, 79)		Health services, except hospitals (SIC 80, ex. 806)		Legal services (SIC 81)			
								Num-ber	Receipts (\$1,000)	Num-ber	Receipts (\$1,000)	Num-ber	Receipts (\$1,000)	Num-ber	Receipts (\$1,000)	Num-ber	Receipts (\$1,000)	Num-ber	Receipts (\$1,000)
Iowa—Con.																			
Cherokee County -----	††	††	††	76	11 155	3 798	910	464	4	607	8	(D)	4	861	24	4 886	9	1 006	(D)
Cherokee -----	††	††	††	53	8 769	3 051	753	382	4	607	4	(D)	2	(D)	19	3 925	6	(D)	(D)
Balance of county -----	††	††	††	23	2 386	747	157	82	-	-	4	364	2	(D)	5	961	3	(D)	(D)
Chickasaw County -----	††	††	††	65	8 180	2 273	569	299	3	(D)	9	1 221	4	247	13	2 902	9	977	(D)
New Hampton -----	††	††	††	42	6 113	1 586	451	211	2	(D)	4	748	1	(D)	7	2 005	6	760	(D)
Balance of county -----	††	††	††	23	2 067	587	116	88	1	(D)	5	473	3	(D)	6	897	3	217	(D)
Clarke County -----	††	††	††	37	6 211	1 502	349	200	6	556	8	2 121	2	(D)	7	1 588	3	667	(D)
Osceola -----	††	††	††	29	5 022	1 012	243	121	5	(D)	6	(D)	2	(D)	6	(D)	3	667	(D)
Balance of county -----	††	††	††	8	1 189	490	106	79	1	(D)	2	(D)	-	-	1	(D)	-	-	(D)
Clay County -----	††	††	††	122	25 917	8 368	1 972	795	8	(D)	10	2 360	7	1 159	35	8 656	9	2 337	(D)
Spencer -----	††	††	††	112	24 619	7 987	1 881	765	8	(D)	10	2 360	6	(D)	34	(D)	9	2 337	(D)
Balance of county -----	††	††	††	10	1 298	381	91	30	-	-	-	-	1	(D)	1	(D)	-	-	(D)
Clayton County -----	††	††	††	82	9 336	3 122	741	387	8	450	9	1 022	7	664	21	4 131	8	650	(D)
Clinton County -----	††	††	††	227	98 714	27 818	6 341	2 625	10	(D)	19	3 001	18	3 013	69	19 902	13	2 718	(D)
Camanche -----	††	††	††	8	1 444	413	84	54	-	(D)	2	(D)	-	(D)	2	(D)	-	-	(D)
Clinton -----	††	††	††	169	92 129	25 824	5 895	2 391	6	(D)	11	2 073	12	2 195	54	17 506	12	(D)	(D)
De Witt -----	††	††	††	31	2 798	831	194	86	3	(D)	2	(D)	3	(D)	10	1 411	1	(D)	(D)
Balance of county -----	††	††	††	19	2 342	750	168	94	1	(D)	4	616	3	(D)	3	(D)	-	-	(D)
Crawford County -----	††	††	††	88	15 106	4 881	1 182	507	4	600	9	1 269	7	1 247	20	4 864	7	1 341	(D)
Denison -----	††	††	††	66	12 297	4 097	990	392	4	600	8	(D)	5	(D)	14	3 737	6	(D)	(D)
Balance of county -----	††	††	††	22	2 609	784	192	115	-	-	1	(D)	2	(D)	6	1 127	1	(D)	(D)
Dallas County -----	††	††	††	126	14 068	4 449	1 088	582	5	308	17	1 467	8	858	34	6 003	14	1 755	(D)
Adel -----	††	††	††	23	3 046	1 017	245	150	-	(D)	2	(D)	1	(D)	6	1 382	3	(D)	(D)
Perry -----	††	††	††	50	6 641	2 117	519	248	1	(D)	5	250	4	545	18	3 159	6	818	(D)
Balance of county -----	††	††	††	53	4 381	1 315	324	186	4	(D)	10	(D)	3	(D)	10	1 462	5	(D)	(D)
Davis County -----	††	††	††	41	7 001	2 231	515	228	4	329	7	973	4	162	10	4 056	5	695	(D)
Bloomfield -----	††	††	††	36	5 973	2 104	484	215	3	(D)	5	(D)	3	(D)	9	(D)	5	695	(D)
Balance of county -----	††	††	††	5	1 028	127	31	13	1	(D)	2	(D)	1	(D)	1	(D)	-	-	(D)
Decatur County -----	††	††	††	37	5 211	1 890	397	243	3	228	2	(D)	2	175	9	3 411	5	203	(D)
Lamoni -----	††	††	††	12	1 221	439	103	54	1	(D)	1	(D)	2	(D)	3	(D)	1	(D)	(D)
Balance of county -----	††	††	††	25	3 990	1 451	294	189	2	(D)	1	(D)	2	(D)	6	(D)	4	(D)	(D)
Delaware County -----	††	††	††	67	7 390	2 020	490	225	2	(D)	4	427	8	284	19	2 508	10	1 004	(D)
Dyersville (part) Δ -----	††	††	††	10	773	252	63	26	-	(D)	-	(D)	1	(D)	1	(D)	4	(D)	(D)
Manchester -----	††	††	††	44	5 607	1 459	352	157	2	(D)	2	(D)	5	(D)	17	(D)	6	(D)	(D)
Balance of county -----	††	††	††	13	1 010	309	75	42	-	-	2	(D)	2	(D)	1	(D)	-	-	(D)
Des Moines County -----	††	††	††	239	58 694	23 502	5 908	1 999	8	4 565	20	9 727	15	3 140	84	19 599	14	3 943	(D)
Burlington -----	††	††	††	192	51 645	21 434	5 436	1 733	7	(D)	14	8 007	10	2 403	73	17 491	13	(D)	(D)
West Burlington -----	††	††	††	22	2 927	677	170	195	-	(D)	3	(D)	2	(D)	4	1 432	1	(D)	(D)
Balance of county -----	††	††	††	25	4 122	1 341	302	166	1	(D)	3	(D)	2	(D)	7	1 676	1	(D)	(D)
Dickinson County -----	††	††	††	109	18 613	5 046	998	582	16	(D)	9	1 005	14	3 338	24	5 398	9	1 009	(D)
Spirit Lake -----	††	††	††	49	6 640	3 981	498	267	3	377	3	251	12	(D)	12	3 553	7	(D)	(D)
Balance of county -----	††	††	††	60	11 973	3 065	512	315	13	(D)	6	794	11	(D)	12	1 845	2	(D)	(D)
Dubuque County -----	††	††	††	445	139 291	56 121	14 599	3 923	13	6 787	53	10 289	36	9 801	121	57 643	32	6 067	(D)
Dubuque -----	††	††	††	386	131 389	53 508	13 937	3 661	10	(D)	36	7 193	28	9 249	111	55 444	29	5 590	(D)
Dyersville (part) Δ -----	††	††	††	92	3 980	1 140	386	101	1	(D)	6	1 553	1	(D)	6	(D)	2	(D)	(D)
Balance of county -----	††	††	††	37	3 952	1 173	276	161	2	(D)	11	1 543	7	(D)	4	(D)	1	(D)	(D)
Emmet County -----	††	††	††	72	9 304	3 100	721	320	3	(D)	5	524	5	456	28	4 562	6	1 996	(D)
Estherville -----	††	††	††	55	7 287	2 409	585	238	2	(D)	3	(D)	3	(D)	21	3 218	5	(D)	(D)
Balance of county -----	††	††	††	17	2 017	691	183	82	1	(D)	1	(D)	2	(D)	7	1 344	1	(D)	(D)

**Table 8. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for Places With 2,500 Inhabitants or More: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F.]

Geographic area	All establishments			Establishments with payroll																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
	Num-ber	Receipts (\$1,000)	Unincorporated businesses or operations		Total				Selected kind-of-business or operation groups						Legal services (SIC 81)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
			Individual proprie-torships (no.)	Partn-erships (no.)	Num-ber	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (no.)	Hotels, motels, and other lodging places (SIC 70)		Automotive repair, services, and garages (SIC 75)		Amusement and recreation services, including motion pictures (SIC 78, 79)		Health services, except hospitals (SIC 80, ex. 806)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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**Table 8. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for Places With 2,500 Inhabitants or More: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F.]

Geographic area	All establishments			Establishments with payroll										Selected kind-of-business or operation groups				Legal services (SIC 81)	
	Num-ber	Receipts (\$1,000)	Unincorporated businesses or operations	Total			Paid employees for pay period including March 12 (no.)	Hotels, motels, and other lodging places (SIC 70)	Automotive repair, services, and garages (SIC 75)		Amusement and recreation services, including motion pictures (SIC 78, 79)		Health services, except hospitals (SIC 80, ex. 806)		Num-ber	Receipts (\$1,000)			
				Num-ber	Receipts (\$1,000)	Annual payroll (\$1,000)			First quarter payroll (\$1,000)	Num-ber	Receipts (\$1,000)	Num-ber	Receipts (\$1,000)	Num-ber			Receipts (\$1,000)		
Iowa—Con.																			
Jasper County -----	11	11	11	134	21 504	6 873	1 698	877	5	(D)	11	1 313	9	1 084	43	10 190	11	1 815	
Newton -----	11	11	11	91	15 945	5 017	1 243	605	-	(D)	6	723	6	(D)	29	7 534	9	(D)	
Balance of county -----	11	11	11	43	5 559	1 856	455	272	-	(D)	5	590	3	(D)	14	2 656	2	(D)	
Jefferson County -----	11	11	11	77	12 602	4 734	1 107	530	2	(D)	3	210	7	1 348	23	5 199	9	831	
Fairfield -----	11	11	11	69	11 548	4 516	1 047	483	2	(D)	1	(D)	5	(D)	23	5 199	8	(D)	
Balance of county -----	11	11	11	8	1 054	218	60	47	-	(D)	2	(D)	2	(D)	-	-	1	(D)	
Johnson County -----	11	11	11	398	120 614	42 000	10 272	3 386	26	11 046	41	6 844	23	7 764	104	28 178	33	5 789	
Coralville -----	11	11	11	41	11 455	3 579	920	508	8	6 000	6	803	1	1 928	7	1 928	3	(D)	
Iowa City -----	11	11	11	315	104 889	37 053	9 030	2 699	16	5 000	27	5 506	17	7 333	86	24 539	32	(D)	
Balance of county -----	11	11	11	42	4 270	1 368	322	179	2	(D)	8	535	5	(D)	11	1 711	-	(D)	
Jones County -----	11	11	11	85	12 287	3 915	851	555	4	(D)	9	1 164	6	631	25	7 340	8	951	
Anamosa -----	11	11	11	36	7 052	2 434	609	412	-	(D)	2	(D)	3	240	12	5 259	3	647	
Monticello -----	11	11	11	36	4 335	1 292	194	113	2	(D)	4	814	1	(D)	11	(D)	4	(D)	
Balance of county -----	11	11	11	13	900	189	48	30	2	(D)	3	(D)	2	(D)	2	(D)	1	(D)	
Keokuk County -----	11	11	11	39	5 265	1 652	410	258	2	(D)	3	114	2	(D)	12	3 255	7	608	
Kossuth County -----	11	11	11	93	9 835	2 196	518	291	4	(D)	7	479	8	641	19	2 719	8	1 632	
Algona -----	11	11	11	64	7 714	1 849	445	244	4	(D)	3	(D)	6	(D)	16	2 554	5	(D)	
Balance of county -----	11	11	11	29	2 121	347	73	47	-	(D)	4	(D)	2	(D)	3	165	3	(D)	
Lee County -----	11	11	11	215	35 093	11 350	2 701	1 321	9	2 861	18	2 292	17	3 430	63	12 963	13	2 495	
Fort Madison -----	11	11	11	81	14 867	4 552	1 040	544	4	(D)	3	782	8	1 590	27	5 727	5	1 422	
Keokuk -----	11	11	11	104	15 804	5 339	1 336	585	5	(D)	8	522	9	1 840	29	5 109	7	(D)	
Balance of county -----	11	11	11	30	4 422	1 459	325	192	-	(D)	7	988	-	-	7	2 127	1	(D)	
Linn County -----	11	11	11	960	262 802	98 540	24 017	7 758	23	18 647	99	24 891	47	11 560	250	75 167	89	19 421	
Cedar Rapids -----	11	11	11	793	231 253	87 553	21 270	6 480	19	17 950	76	19 202	36	10 294	213	67 123	84	(D)	
Hiawatha -----	11	11	11	10	1 457	473	93	38	-	(D)	3	437	-	-	2	(D)	-	(D)	
Marion -----	11	11	11	87	19 792	7 154	1 736	827	1	(D)	15	4 065	3	626	17	4 675	4	398	
Mount Vernon -----	11	11	11	20	3 602	1 116	291	161	1	(D)	1	(D)	2	(D)	8	1 474	1	(D)	
Balance of county -----	11	11	11	50	6 698	2 244	627	252	2	(D)	4	(D)	6	(D)	10	(D)	-	(D)	
Louisa County -----	11	11	11	31	4 317	1 379	323	204	1	(D)	4	473	1	(D)	6	2 261	6	562	
Lucas County -----	11	11	11	43	5 028	1 800	410	232	2	(D)	1	(D)	3	126	12	2 871	6	787	
Chariton -----	11	11	11	39	(D)	(D)	(D)	(D)	2	(D)	1	(D)	2	(D)	10	(D)	6	787	
Balance of county -----	11	11	11	4	(D)	(D)	(D)	(D)	-	(D)	-	(D)	-	(D)	2	(D)	-	(D)	
Lyon County -----	11	11	11	45	8 504	3 168	766	276	1	(D)	8	583	2	(D)	13	2 211	4	550	
Rock Rapids -----	11	11	11	28	7 063	2 904	707	240	1	(D)	2	(D)	1	(D)	10	1 932	3	(D)	
Balance of county -----	11	11	11	17	1 441	264	59	36	-	(D)	6	(D)	1	(D)	3	279	1	(D)	
Madison County -----	11	11	11	50	6 185	2 178	534	296	2	(D)	3	243	3	(D)	10	2 990	6	851	
Winterset -----	11	11	11	37	5 066	1 747	429	234	2	(D)	2	(D)	2	(D)	9	(D)	5	(D)	
Balance of county -----	11	11	11	13	1 119	431	105	62	-	(D)	1	(D)	1	(D)	1	(D)	1	(D)	
Mahaska County -----	11	11	11	99	17 953	6 249	1 589	644	4	554	13	2 592	7	431	23	5 769	14	1 836	
Oskaloosa -----	11	11	11	82	16 255	5 635	1 455	548	4	554	11	(D)	4	303	19	5 544	14	1 836	
Balance of county -----	11	11	11	17	1 698	614	134	96	-	(D)	2	(D)	3	128	4	225	-	(D)	
Marion County -----	11	11	11	118	17 485	5 660	1 323	656	4	(D)	7	839	11	2 071	40	9 198	10	1 085	
Knoxville -----	11	11	11	61	9 734	3 021	695	368	2	(D)	3	242	4	1 440	23	5 573	6	612	
Pella -----	11	11	11	40	5 949	2 042	502	198	2	(D)	3	(D)	4	424	12	2 761	4	473	
Balance of county -----	11	11	11	17	1 802	597	126	90	-	(D)	1	(D)	3	207	5	864	-	(D)	
Marshall County -----	11	11	11	197	48 183	16 928	4 126	1 551	6	(D)	21	6 359	12	1 976	59	22 577	14	3 928	
Marshalltown -----	11	11	11	178	46 108	16 352	4 001	1 465	5	(D)	18	6 045	11	(D)	54	21 416	14	3 928	
Balance of county -----	11	11	11	19	2 075	576	125	86	1	(D)	3	314	1	(D)	5	1 161	-	(D)	
Mills County -----	11	11	11	48	9 834	3 798	958	465	3	(D)	5	404	7	474	14	3 710	5	358	
Glenwood -----	11	11	11	34	8 328	3 279	827	369	2	(D)	3	(D)	5	(D)	10	(D)	4	(D)	
Balance of county -----	11	11	11	14	1 506	519	131	96	1	(D)	2	(D)	2	(D)	4	(D)	1	(D)	

Table 8. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for Places With 2,500 Inhabitants or More: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F.]

All establishments			Establishments with payroll																	
Geographic area	Num-ber	Receipts (\$1,000)	Unincorporated businesses or operations		Total				Selected kind-of-business or operation groups											
			Individual proprie-torships (no.)	Part-nerships (no.)	Num-ber	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (no.)	Hotels, motels, and other lodging places (SIC 70)		Automotive repair, services, and garages (SIC 75)		Amusement and recreation services, including motion pictures (SIC 78, 79)		Health services, except hospitals (SIC 80, ex. 806)		Legal services (SIC 81)		
										Num-ber	Receipts (\$1,000)	Num-ber	Receipts (\$1,000)	Num-ber	Receipts (\$1,000)	Num-ber	Receipts (\$1,000)	Num-ber	Receipts (\$1,000)	Num-ber
Iowa—Con.																				
Mitchell County -----	46	6 323	††	††	2 227	561	213	(D)	8	1 042	1	(D)	9	(D)	2 721	5	905	5	905	
Osage -----	29	4 395	††	††	1 757	458	151	(D)	7	(D)	-	(D)	-	(D)	(D)	6	5	5		
Balance of county -----	17	1 928	††	††	470	103	62	-	-	(D)	-	(D)	1	(D)	(D)	3	-	-	-	
Monona County -----	54	7 225	††	††	2 512	580	307	(D)	4	464	3	(D)	5	567	3 383	8	772	8	772	
Osawakee County -----	28	4 113	††	††	1 569	361	169	(D)	2	(D)	2	(D)	1	(D)	2 062	7	6	6	(D)	(D)
Balance of county -----	26	3 112	††	††	943	219	138	(D)	2	(D)	2	(D)	4	(D)	1 321	2	(D)	2	(D)	(D)
Monroe County -----	38	3 978	††	††	1 341	293	190	(D)	2	(D)	2	(D)	2	(D)	2 178	13	4	4	338	
Albia -----	34	3 456	††	††	1 248	276	174	(D)	1	(D)	1	(D)	1	(D)	2 178	13	4	4	338	
Balance of county -----	4	522	††	††	93	17	16	(D)	1	(D)	1	(D)	-	(D)	-	-	-	-	-	
Montgomery County -----	67	10 388	††	††	3 375	715	356	(D)	8	1 083	4	220	20	3 993	3 993	6	593	6	593	
Red Oak -----	55	9 144	††	††	2 940	616	280	(D)	4	693	3	(D)	18	(D)	(D)	5	5	5	(D)	(D)
Balance of county -----	12	1 244	††	††	435	99	76	(D)	4	390	1	(D)	2	(D)	(D)	1	(D)	1	(D)	(D)
Muscatine County -----	169	57 282	††	††	27 766	6 891	1 792	(D)	18	2 637	10	1 996	35	9 081	9 081	21	4 320	21	4 320	
Muscatine -----	137	52 360	††	††	25 280	6 290	1 472	(D)	16	(D)	7	(D)	30	7 740	7 740	17	3 832	17	3 832	
West Liberty -----	7	1 017	††	††	365	82	26	-	-	-	1	(D)	3	(D)	(D)	2	(D)	2	(D)	(D)
Wilton (part) Δ -----	7	2 733	††	††	1 782	419	219	-	-	-	-	(D)	-	(D)	(D)	-	(D)	-	(D)	(D)
Balance of county -----	18	1 172	††	††	336	100	75	(D)	2	(D)	2	(D)	-	(D)	(D)	-	(D)	-	(D)	(D)
O'Brien County -----	105	12 083	††	††	4 201	985	531	(D)	11	786	14	1 127	31	5 181	5 181	8	1 012	8	1 012	
Sheldon (part) Δ -----	49	6 732	††	††	1 763	422	192	(D)	6	503	4	623	16	2 058	2 058	2	(D)	2	(D)	(D)
Balance of county -----	56	6 351	††	††	2 438	573	339	(D)	5	283	10	504	15	3 123	3 123	6	(D)	6	(D)	(D)
Osceola County -----	26	3 835	††	††	1 269	307	183	(D)	3	315	3	239	10	2 288	2 288	3	444	3	444	
Sibley -----	20	3 362	††	††	1 191	290	172	(D)	2	(D)	3	239	10	2 288	2 288	3	444	3	444	
Balance of county -----	6	473	††	††	78	17	11	(D)	1	(D)	-	-	-	-	-	-	-	-	-	
Page County -----	100	13 837	††	††	4 412	989	435	(D)	11	632	4	164	36	7 040	7 040	9	1 112	9	1 112	
Clarinda -----	34	4 231	††	††	1 059	239	120	(D)	2	191	2	(D)	14	(D)	(D)	3	826	3	826	
Shenandoah (part) Δ -----	55	(D)	††	††	(D)	(D)	(D)	(D)	5	191	1	(D)	22	(D)	(D)	6	286	6	286	
Balance of county -----	11	(D)	††	††	(D)	(D)	(D)	-	4	(D)	1	(D)	-	(D)	(D)	-	-	-	-	
Palo Alto County -----	49	7 284	††	††	2 370	504	278	(D)	3	(D)	8	662	14	3 658	3 658	4	552	4	552	
Emmettsburg -----	36	5 898	††	††	1 895	393	202	(D)	2	(D)	4	464	9	2 642	2 642	4	552	4	552	
Balance of county -----	13	1 386	††	††	475	111	76	(D)	1	(D)	1	198	5	1 016	1 016	-	-	-	-	
Plymouth County -----	95	14 994	††	††	5 590	1 371	544	(D)	13	2 302	9	1 080	29	7 468	7 468	7	933	7	933	
Le Mars -----	55	10 280	††	††	3 418	814	346	(D)	7	2 097	3	(D)	15	4 010	4 010	5	(D)	5	(D)	(D)
Balance of county -----	40	4 714	††	††	2 172	557	198	-	6	205	6	(D)	14	3 458	3 458	2	(D)	2	(D)	(D)
Pocahontas County -----	63	5 524	††	††	2 068	547	323	(D)	8	228	2	(D)	15	2 930	2 930	11	623	11	623	
Polk County -----	2 270	780 374	††	††	288 151	68 548	21 811	(D)	265	79 713	126	51 913	564	189 495	189 495	206	73 984	206	73 984	
Altoona -----	40	13 357	††	††	3 617	692	298	(D)	6	1 665	5	(D)	11	3 064	3 064	3	711	3	711	
Ankeny -----	92	12 833	††	††	4 613	998	914	(D)	10	1 901	5	453	25	4 435	4 435	6	479	6	479	
Carlisle (part) Δ -----	65	13 190	††	††	4 381	989	427	(D)	3	112	2	(D)	14	2 228	2 228	4	225	4	225	
Clive -----	1 573	616 923	††	††	229 495	54 851	16 102	(D)	199	64 065	79	33 484	405	147 627	147 627	170	225	170	225	
Des Moines -----	7	3 253	††	††	941	184	176	(D)	1	(D)	-	(D)	1	(D)	(D)	-	-	-	-	
Johnston -----	8	1 442	††	††	532	114	85	(D)	8	(D)	-	(D)	3	(D)	(D)	-	-	-	-	
Pleasant Hill -----	102	19 847	††	††	7 068	1 670	649	-	8	2 043	7	2 034	19	4 575	4 575	6	(D)	6	(D)	
Urbandale -----	219	65 839	††	††	26 718	6 539	2 013	(D)	5	680	17	6 750	58	20 728	20 728	12	2 220	12	2 220	
West Des Moines -----	62	8 981	††	††	3 848	891	356	(D)	1	(D)	4	258	20	3 667	3 667	4	168	4	168	
Windsor Heights -----	102	24 609	††	††	6 938	1 577	791	(D)	6	4 909	31	8 580	6	1 349	2 069	1	(D)	1	(D)	
Balance of county -----	356	69 712	††	††	26 841	6 697	2 323	(D)	17	5 253	19	3 569	94	29 799	29 799	37	7 421	37	7 421	
Pottawattamie County -----	4	197	††	††	60	12	15	(D)	3	(D)	1	(D)	-	(D)	(D)	-	-	-	-	
Carer Lake -----	288	62 589	††	††	24 737	6 220	1 967	(D)	43	8 010	14	(D)	83	27 801	27 801	33	6 994	33	6 994	
Council Bluffs -----	64	6 926	††	††	2 044	465	341	(D)	10	1 532	4	426	11	1 998	1 998	4	427	4	427	

**Table 8. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for Places With 2,500 Inhabitants or More: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F.]

Geographic area	All establishments			Establishments with payroll																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
	Num-ber	Receipts (\$1,000)	Unincorporated businesses or operations		Total	Selected kind-of-business or operation groups					Legal services (SIC 81)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
			Individual proprietorships (no.)	Partnerships (no.)		Hotels, motels, and other lodging places (SIC 70)	Automotive repair, services, and garages (SIC 75)		Amusement and recreation services, including motion pictures (SIC 78, 79)		Health services, except hospitals (SIC 80, ex. 806)		Legal services (SIC 81)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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**Table 8. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for Places With 2,500 Inhabitants or More: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F.]

Geographic area	All establishments			Establishments with payroll															
	Num-ber	Receipts (\$1,000)	Unincorporated businesses or operations	Total						Selected kind-of-business or operation groups									
				Num-ber	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (no.)	Hotels, motels, and other lodging places (SIC 70)		Automotive repair, services, and garages (SIC 75)		Amusement and recreation services, including motion pictures (SIC 78, 79)	Health services, except hospitals (SIC 80, ex. 806)		Legal services (SIC 81)			
									Num-ber	Receipts (\$1,000)	Num-ber	Receipts (\$1,000)		Num-ber	Receipts (\$1,000)	Num-ber	Receipts (\$1,000)	Num-ber	Receipts (\$1,000)
Iowa—Con.																			
Winnnebago County -----	††	††	††	59	11 029	3 526	775	621	2	(D)	4	(D)	6	504	3 975	5	834		
Forest City (part) Δ -----	††	††	††	27	6 807	1 869	441	419	-	(D)	4	(D)	3	238	1 193	2	(D)		
Balance of county -----	††	††	††	32	4 222	1 657	334	202	2	(D)	-	-	3	266	2 782	3	(D)		
Winneshiek County -----	††	††	††	86	11 652	4 303	1 003	372	3	(D)	7	737	8	626	4 440	8	1 140		
Decorah -----	††	††	††	63	9 804	3 770	886	314	3	(D)	4	360	3	290	3 978	8	1 140		
Balance of county -----	††	††	††	23	1 848	533	117	58	-	-	3	377	5	336	462	-	-		
Woodbury County -----	††	††	††	609	151 536	52 747	12 161	3 969	21	7 931	54	(D)	34	5 774	59 214	55	(D)		
Sioux City -----	††	††	††	559	144 304	51 108	11 805	3 740	18	6 925	49	15 257	30	5 412	58 061	54	(D)		
Balance of county -----	††	††	††	50	7 232	1 639	356	229	3	1 006	5	(D)	4	362	1 153	1	(D)		
Worth County -----	††	††	††	30	3 044	852	206	147	1	(D)	5	628	3	278	1 390	4	208		
Wright County -----	††	††	††	92	10 668	3 451	859	399	3	(D)	12	796	9	527	4 850	10	695		
Belmond -----	††	††	††	17	2 258	812	201	111	1	(D)	3	170	-	-	1 546	1	(D)		
Clarion -----	††	††	††	31	4 255	1 364	318	163	1	(D)	1	(D)	3	171	2 167	3	(D)		
Eagle Grove -----	††	††	††	27	3 216	1 056	288	98	1	(D)	3	388	2	(D)	1 137	5	297		
Balance of county -----	††	††	††	17	939	219	52	27	-	-	5	(D)	4	(D)	-	1	(D)		

**Table 9. Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1982**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

Geographic area	Rank <sup>1</sup>	Receipts (\$1,000)	Cumulative		Geographic area	Rank <sup>1</sup>	Receipts (\$1,000)	Cumulative	
			Receipts (\$1,000)	Percent of State total				Receipts (\$1,000)	Percent of State total
<b>Iowa</b> .....	<b>(X)</b>	<b>3 363 923</b>	<b>3 363 923</b>	<b>100.0</b>	<b>Iowa—Con.</b>				
Polk .....	1	780 374	780 374	23.2	Montgomery .....	51	10 388	3 051 163	90.7
Linn .....	2	262 802	1 043 176	31.0	Greene .....	52	10 282	3 061 445	91.0
Scott .....	3	244 764	1 287 940	38.3	Kossuth .....	53	9 835	3 071 280	91.3
Black Hawk .....	4	183 774	1 471 714	43.7	Mills .....	54	9 834	3 081 114	91.6
Woodbury .....	5	151 536	1 623 250	48.3	Calhoun .....	55	9 831	3 090 945	91.9
Dubuque .....	6	139 291	1 762 541	52.4	Appanoose .....	56	9 732	3 100 677	92.2
Johnson .....	7	120 614	1 883 155	56.0	Clayton .....	57	9 336	3 110 013	92.5
Clinton .....	8	98 714	1 981 869	58.9	Emmet .....	58	9 304	3 119 317	92.7
Cerro Gordo .....	9	97 559	2 079 428	61.8	Buchanan .....	59	9 110	3 128 427	93.0
Story .....	10	95 698	2 175 126	64.7	Cedar .....	60	8 948	3 137 375	93.3
Pottawattamie .....	11	69 712	2 244 838	66.7	Tama .....	61	8 933	3 146 308	93.5
Des Moines .....	12	58 694	2 303 532	68.5	Lyon .....	62	8 504	3 154 812	93.8
Muscatine .....	13	57 282	2 360 814	70.2	Chickasaw .....	63	8 180	3 162 992	94.0
Webster .....	14	55 367	2 416 181	71.8	Shelby .....	64	7 801	3 170 793	94.3
Marshall .....	15	48 183	2 464 364	73.3	Butler .....	65	7 686	3 178 479	94.5
Wapello .....	16	36 690	2 501 054	74.3	Benton .....	66	7 604	3 186 083	94.7
Lee .....	17	35 093	2 536 147	75.4	Harrison .....	67	7 462	3 193 545	94.9
Henry .....	18	27 931	2 564 078	76.2	Delaware .....	68	7 390	3 200 935	95.2
Clay .....	19	25 917	2 589 995	77.0	Palo Alto .....	69	7 284	3 208 219	95.4
Jasper .....	20	21 504	2 611 499	77.6	Monona .....	70	7 225	3 215 444	95.6
Fayette .....	21	20 471	2 631 970	78.2	Humboldt .....	71	7 044	3 222 488	95.8
Dickinson .....	22	18 613	2 650 583	78.8	Sac .....	72	7 003	3 229 491	96.0
Buena Vista .....	23	18 230	2 668 813	79.3	Davis .....	73	7 001	3 236 492	96.2
Mahaska .....	24	17 953	2 686 766	79.9	Grundy .....	74	6 821	3 243 313	96.4
Marion .....	25	17 485	2 704 251	80.4	Hancock .....	75	6 464	3 249 777	96.6
Carroll .....	26	17 392	2 721 643	80.9	Allamakee .....	76	6 392	3 256 169	96.8
Sioux .....	27	17 288	2 738 931	81.4	Mitchell .....	77	6 323	3 262 492	97.0
Hardin .....	28	17 185	2 756 116	81.9	Franklin .....	78	6 304	3 268 796	97.2
Floyd .....	29	16 125	2 772 241	82.4	Clarke .....	79	6 211	3 275 007	97.4
Crawford .....	30	15 106	2 787 347	82.9	Madison .....	80	6 185	3 281 192	97.5
Plymouth .....	31	14 994	2 802 341	83.3	Fremont .....	81	6 092	3 287 284	97.7
Cass .....	32	14 762	2 817 103	83.7	Howard .....	82	5 670	3 292 954	97.9
Warren .....	33	14 690	2 831 793	84.2	Pocahontas .....	83	5 524	3 298 478	98.1
Boone .....	34	14 164	2 845 957	84.6	Keokuk .....	84	5 265	3 303 743	98.2
Dallas .....	35	14 068	2 860 025	85.0	Guthrie .....	85	5 232	3 308 975	98.4
Page .....	36	13 837	2 873 862	85.4	Ida .....	86	5 221	3 314 196	98.5
Bremer .....	37	13 796	2 887 658	85.8	Decatur .....	87	5 211	3 319 407	98.7
Iowa .....	38	12 956	2 900 614	86.2	Lucas .....	88	5 028	3 324 435	98.8
Jefferson .....	39	12 602	2 913 216	86.6	Adair .....	89	4 490	3 328 925	99.0
Jones .....	40	12 287	2 925 503	87.0	Audubon .....	90	4 397	3 333 322	99.1
Union .....	41	12 087	2 937 590	87.3	Louisa .....	91	4 317	3 337 639	99.2
O'Brien .....	42	12 083	2 949 673	87.7	Wayne .....	92	4 060	3 341 699	99.3
Poweshiek .....	43	12 003	2 961 676	88.0	Monroe .....	93	3 978	3 345 677	99.5
Jackson .....	44	11 823	2 973 499	88.4	Osceola .....	94	3 835	3 349 512	99.6
Winnebago .....	45	11 652	2 985 151	88.7	Ringgold .....	95	3 469	3 352 981	99.7
Washington .....	46	11 480	2 996 631	89.1	Taylor .....	96	3 152	3 356 133	99.8
Hamilton .....	47	11 292	3 007 923	89.4	Worth .....	97	3 044	3 359 177	99.9
Cherokee .....	48	11 155	3 019 078	89.7	Adams .....	98	2 533	3 361 710	99.9
Winnebago .....	49	11 029	3 030 107	90.1	Van Buren .....	99	2 213	3 363 923	100.0
Wright .....	50	10 668	3 040 775	90.4					

<sup>1</sup>Counties with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

**Table 10. Places With 2,500 Inhabitants or More Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1982**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

Geographic area	Rank <sup>1</sup>	Receipts (\$1,000)	Cumulative		Geographic area	Rank <sup>1</sup>	Receipts (\$1,000)	Cumulative	
			Receipts (\$1,000)	Percent of State total				Receipts (\$1,000)	Percent of State total
<b>Iowa</b> .....	<b>(X)</b>	<b>3 363 923</b>	<b>3 363 923</b>	<b>100.0</b>	<b>Iowa—Con.</b>				
Des Moines .....	1	616 923	616 923	18.3	Ames .....	11	65 579	1 872 104	55.7
Cedar Rapids .....	2	231 253	848 176	25.2	Council Bluffs .....	12	62 589	1 934 693	57.5
Davenport .....	3	198 836	1 047 012	31.1	Muscatine .....	13	52 360	1 987 053	59.1
Sioux City .....	4	144 304	1 191 316	35.4	Fort Dodge .....	14	52 127	2 039 180	60.6
Waterloo .....	5	136 117	1 327 433	39.5	Burlington .....	15	51 645	2 090 825	62.2
Dubuque .....	6	131 389	1 458 822	43.4	Marshalltown .....	16	46 108	2 136 933	63.5
Iowa City .....	7	104 889	1 563 711	46.5	Cedar Falls .....	17	41 905	2 178 838	64.8
Clinton .....	8	92 129	1 655 840	49.2	Ottumwa .....	18	35 717	2 214 555	65.8
Mason City .....	9	84 846	1 740 686	51.7	Bettendorf .....	19	34 593	2 249 148	66.9
West Des Moines .....	10	65 839	1 806 525	53.7	Nevada .....	20	25 594	2 274 742	67.6

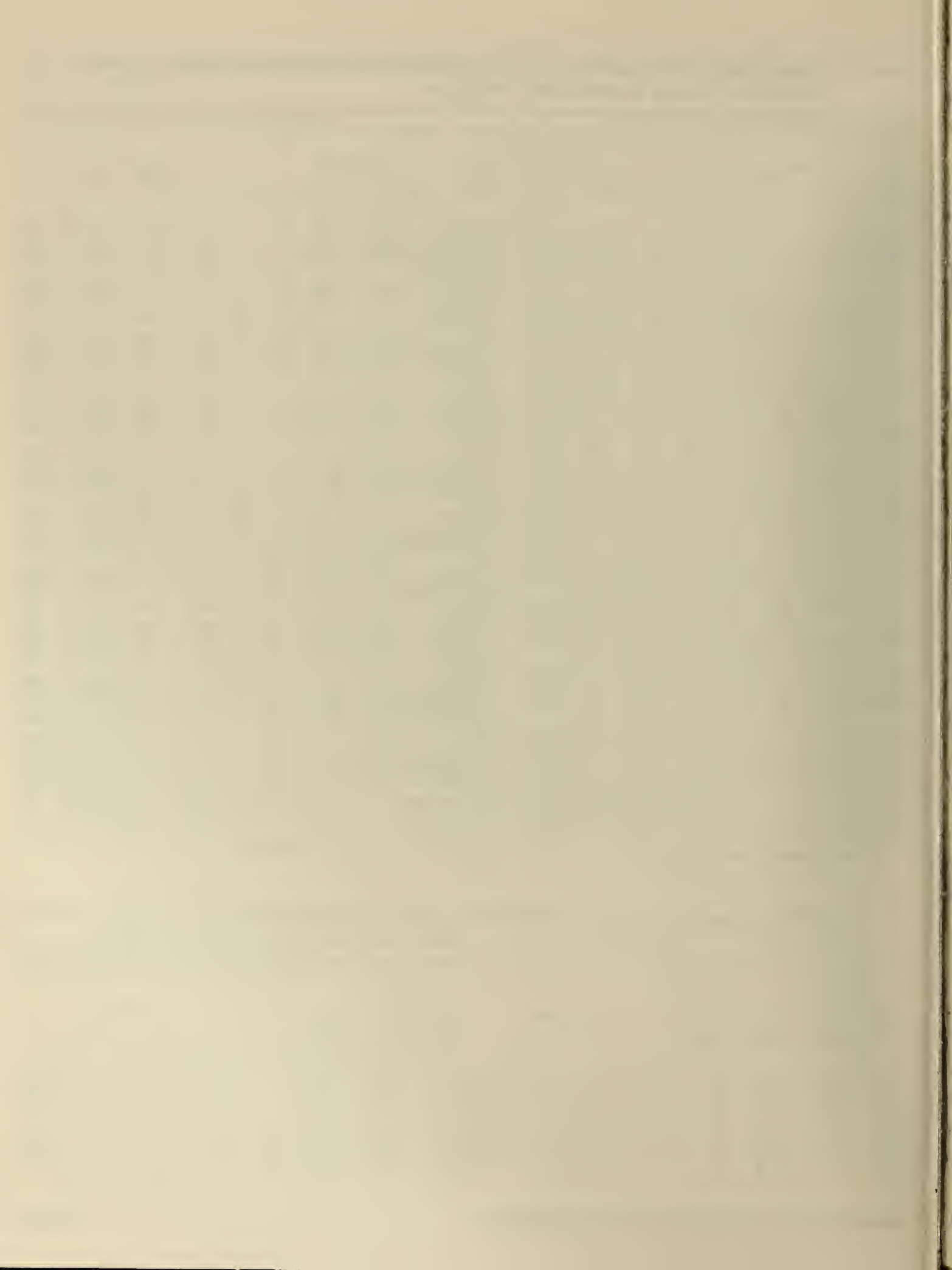
See footnotes at end of table.

**Table 10. Places With 2,500 Inhabitants or More Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1982—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

Geographic area	Rank <sup>1</sup>	Receipts (\$1,000)	Cumulative		Geographic area	Rank <sup>1</sup>	Receipts (\$1,000)	Cumulative	
			Receipts (\$1,000)	Percent of State total				Receipts (\$1,000)	Percent of State total
<b>Iowa—Con.</b>					<b>Iowa—Con.</b>				
Mount Pleasant .....	21	24 802	2 299 544	68.4	Pella .....	71	5 949	2 828 164	84.1
Spencer .....	22	24 619	2 324 163	69.1	Emmetsburg .....	72	5 898	2 834 062	84.2
Urbandale .....	23	19 947	2 344 110	69.7	Sheldon .....	73	5 732	2 839 794	84.4
Marion .....	24	19 792	2 363 902	70.3	Hampton .....	74	5 655	2 845 449	84.6
Oskaloosa .....	25	16 255	2 380 157	70.8	Manchester .....	75	5 607	2 851 056	84.8
Newton .....	26	15 945	2 396 102	71.2	Sioux Center .....	76	5 531	2 856 587	84.9
Keokuk .....	27	15 804	2 411 906	71.7	Harlan .....	77	5 523	2 862 110	85.1
Storm Lake .....	28	15 022	2 426 928	72.1	Eldridge .....	78	5 362	2 867 472	85.2
Fort Madison .....	29	14 867	2 441 795	72.6	Winterset .....	79	5 066	2 872 538	85.4
Carroll .....	30	14 289	2 456 084	73.0	Osceola .....	80	5 022	2 877 560	85.5
Charles City .....	31	13 833	2 469 917	73.4	West Union .....	81	4 884	2 882 444	85.7
Altoona .....	32	13 357	2 483 274	73.8	Orange City .....	82	4 848	2 887 292	85.8
Clive .....	33	13 190	2 496 464	74.2	Dyersville .....	83	4 723	2 892 015	86.0
Ankeny .....	34	12 833	2 509 297	74.6	Cresco .....	84	4 701	2 896 716	86.1
Denison .....	35	12 297	2 521 594	75.0	Sac City .....	85	4 438	2 901 154	86.2
Creston .....	36	11 820	2 533 414	75.3	Osage .....	86	4 395	2 905 549	86.4
Boone .....	37	11 758	2 545 172	75.7	Monticello .....	87	4 335	2 909 884	86.5
Fairfield .....	38	11 548	2 556 720	76.0	Clarion .....	88	4 255	2 914 139	86.6
Coralville .....	39	11 455	2 568 175	76.3	Clarinda .....	89	4 231	2 918 370	86.8
Oelwein .....	40	11 221	2 579 396	76.7	Onawa .....	90	4 113	2 922 483	86.9
Atlantic .....	41	10 689	2 590 085	77.0	Eldora .....	91	4 099	2 926 582	87.0
Le Mars .....	42	10 280	2 600 365	77.3	Waukon .....	92	3 801	2 930 383	87.1
Decorah .....	43	9 804	2 610 169	77.6	Mount Vernon .....	93	3 602	2 933 985	87.2
Knoxville .....	44	9 734	2 619 903	77.9	Albia .....	94	3 456	2 937 441	87.3
Jefferson .....	45	9 256	2 629 159	78.2	Grundy Center .....	95	3 405	2 940 846	87.4
Shenandoah .....	46	9 215	2 638 374	78.4	Vinton .....	96	3 385	2 944 231	87.5
Waverly .....	47	9 170	2 647 544	78.7	Sibley .....	97	3 362	2 947 593	87.6
Red Oak .....	48	9 144	2 656 688	79.0	Johnston .....	98	3 253	2 950 846	87.7
Clear Lake City .....	49	9 069	2 665 757	79.2	Eagle Grove .....	99	3 216	2 954 062	87.8
Webster City .....	50	9 025	2 674 782	79.5	Missouri Valley .....	100	3 191	2 957 253	87.9
Windsor Heights .....	51	8 981	2 683 763	79.8	Audubon .....	101	3 088	2 960 341	88.0
Cherokee .....	52	8 769	2 692 532	80.0	Adel .....	102	3 046	2 963 387	88.1
Indianola .....	53	8 705	2 701 237	80.3	West Burlington .....	103	2 927	2 966 314	88.2
Centerville .....	54	8 389	2 709 626	80.5	De Witt .....	104	2 799	2 969 113	88.3
Glenwood .....	55	8 328	2 717 954	80.8	Tama .....	105	2 739	2 971 852	88.3
Maquoketa .....	56	8 197	2 726 151	81.0	Wilton .....	106	2 733	2 974 585	88.4
Grinnell .....	57	7 936	2 734 087	81.3	Tipton .....	107	2 712	2 977 297	88.5
Algona .....	58	7 714	2 741 801	81.5	Garner .....	108	2 492	2 979 789	88.6
Estherville .....	59	7 287	2 749 088	81.7	Belmond .....	109	2 258	2 982 047	88.6
Rock Rapids .....	60	7 063	2 756 151	81.9	Norwalk .....	110	2 172	2 984 219	88.7
Anamosa .....	61	7 052	2 763 203	82.1	Carlisle .....	111	2 161	2 986 380	88.8
Washington .....	62	6 868	2 770 071	82.3	Hawarden .....	112	2 113	2 988 493	88.8
Forest City .....	63	6 807	2 776 878	82.5	Belle Plaine .....	113	2 081	2 990 574	88.9
Independence .....	64	6 794	2 783 672	82.8	Rock Valley .....	114	1 929	2 992 503	89.0
Iowa Falls .....	65	6 708	2 790 380	83.0	Story City .....	115	1 748	2 994 251	89.0
Perry .....	66	6 641	2 797 021	83.1	Evansdale .....	116	1 472	2 995 723	89.1
Spirit Lake .....	67	6 640	2 803 661	83.3	Hiawatha .....	117	1 457	2 997 180	89.1
Humboldt .....	68	6 468	2 810 129	83.5	Camanche .....	118	1 444	2 998 624	89.1
New Hampton .....	69	6 113	2 816 242	83.7	Pleasant Hill .....	119	1 442	3 000 066	89.2
Bloomfield .....	70	5 973	2 822 215	83.9	Lamoni .....	120	1 221	3 001 287	89.2
					West Liberty .....	121	1 017	3 002 304	89.3
					Le Claire .....	122	637	3 002 941	89.3
					Carter Lake .....	123	197	3 003 138	89.3
					Chariton .....	(X)	(D)	(X)	(X)

<sup>1</sup>Places with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.



# APPENDIX A.

## General Explanation

### CENSUS COVERAGE AND METHODOLOGY

**Structure and method of enumeration**—Firms in the 1982 Census of Service Industries were divided into the nonmail universe and mail universe. The coverage and the method of obtaining census information from each follow:

1. The nonmail universe consists of selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. (The term "employers" refers to firms with one or more paid employees at any time during 1982 as shown in the active administrative records of other Federal agencies, whether or not they were subject to payment of Federal Insurance Contributions Act (FICA) taxes.) Although the cutoff varied by kind of business, small employers generally were firms with one to four employees; they represented about 10 percent of total receipts of establishments covered in the census.

Data on receipts, payroll, and employment for employer firms below the cutoff were derived or estimated from administrative records of other Federal agencies, except for a 10-percent sample of small employer firms in classifications for which specialized data requirements precluded reliance solely on administrative records sources.

2. The mail universe consists of firms for which information was obtained basically by means of a mail canvass and includes:
  - a. Large employers, i.e., all employer firms above the size cutoff referred to in section 1. above. Within this category, a report of company organization is conducted periodically to identify firms which operated establishments at more than one location and to obtain information on payroll and mid-March employment at each location. The 1981 Report of Company Organization was used as a coverage check in the census. In the census mailing package containing the appropriate 1982 questionnaires, multiestablishment firms also were sent a form to use in updating the list of establishments with those opened since 1981.
  - b. The 10-percent sample of small employer firms in classifications for which specialized data requirements precluded reliance solely on administrative records sources (see section 1 above). These were sent the census mailing packages containing the appropriate 1982 questionnaire.

**Method of classifying kinds of business**—The service industries classifications for all establishments were based on the Standard Industrial Classification (SIC) Manual.<sup>1</sup> However, the method of assigning these classifications, and the level of detail at which establishments were classified, differed between the non-mail and mail universes as follows:

1. The nonmail universe was classified on the basis of the most current census kind-of-business classification available from one of the Bureau's current sample surveys or the 1977 census. Otherwise, the classification was obtained from the administrative records of other Federal agencies.

If the census or administrative record classification proved inadequate (none corresponded to a 1982 census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1982 census kind-of-business code.

2. Establishments in the mail universe were classified on the basis of their self-designation, answers to questions on receipts by type of service provided, and other special inquiries.

### COMPARABILITY OF THE 1977 AND 1982 CENSUSES

The 1977 and 1982 censuses were conducted under similar conditions and procedures except for the following:

**Geographic areas**—The boundaries of a number of areas for which data are shown in the 1982 census are not the same as in the 1977 census because of annexations, other boundary changes, redefinitions of SMSA's, and changes in qualifying criteria since 1977.

In 1977, separate data were published for certain census-defined, unincorporated places with 25,000 inhabitants or more. For 1982, data for census-defined, unincorporated places are no longer shown separately, but are included as part of the "remainder of county" statistics. In addition, improved methods, used in the 1982 census for determining the proper geographic areas into which businesses are tabulated within a given county, resulted in a number of businesses that were not tabulated as part of the "remainder of county" statistics in previous censuses being included within the "remainder of county" for 1982.

<sup>1</sup>Standard Industrial Classification Manual: 1972. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. Stock No. 041-001-00066-6. 1977 Supplement, Stock No. 003-005-00176-0.

In 1977, special economic urban areas (see Geographic Areas Covered in introductory text) in New England qualified for separate publication if they had an urban population of at least 2,500 and a total population of at least 10,000. For 1982, the urban population requirement has been eliminated, and the area must have a population of 10,000 to qualify for separate publication.

**Nonemployer firms**—In 1977 and prior censuses, the combined data for all establishments (nonemployer firms plus establishments of employer firms) were presented for selected kind-of-business classifications, including all 2-digit major industry groups. For these censuses, data for nonemployer firms were obtained from administrative records of the Internal Revenue Service (IRS) based on business tax returns. For 1982, data for nonemployers and the combined data for all establishments are not available. These data could not be published as planned because many businesses were miscoded by the IRS into various miscellaneous categories rather than in the specific kinds of business. As a result, when the IRS supplied the Bureau of the Census with the kind-of-business codes derived from information reported for 1982 by businesses on IRS form 1040, Schedule C, the Bureau found that there were proportionately far more businesses classified in miscellaneous categories for 1982 than for 1977. The Bureau of the Census and the IRS are taking steps to ensure that data can be published for all establishments by kind of business in the 1987 and subsequent censuses.

**Scope**—In the 1977 Census of Service Industries, data were presented in the Geographic Area Series of reports in two separate segments. One segment was comprised of establishments of firms subject to Federal income tax and classified in industries covered in censuses prior to 1977.<sup>2</sup> The second segment was comprised of two sections. One section included establishments of firms which were subject to Federal income tax but classified in industries which were not covered in the censuses prior to 1977.<sup>3</sup> Also included in this section was arrangement of passenger transportation (SIC 4722). The other section included all firms that were exempt from Federal income tax under provisions of section 501 or 521 of the Internal Revenue Code.<sup>4</sup> Establishments of firms subject to Federal income tax were tabulated separately from those exempt from Federal income tax. The 1982 Census of Service Industries eliminates this segmentation. However, the taxable/tax-exempt distinction is maintained.

Some industries covered in the 1977 census were not covered for 1982: SIC's 806, 821, 822, 863, and 865. SIC 4722, which was included in the 1977 Census of Service Industries, is now published as part of the 1982 report, *Selected Statistics for Transportation Industries*, part of the 1982 Census of Transportation.

**Federal income tax status/kind-of-business combinations**—In the 1977 Census of Service Industries, firms were classified based on Federal income tax filing requirements. This classification was based primarily upon the response to an inquiry on the census questionnaire. Establishments which indicated that all or part of their income was exempt from Federal income tax under provision of section 501 or 521 of the IRS code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For the most part, in 1977, establishments were grouped for publication according to their tax status. However, a few kinds of business<sup>5</sup> were assumed to be exempt from Federal income tax, and were tabulated with the tax-exempt category. Establishments of firms that were exempt from Federal income tax, but which were in a kind of business not generally expected to be exempt, were tabulated in a miscellaneous kind-of-business category.

For the 1982 census, the same kinds of business<sup>5</sup> are definitionally considered exempt from Federal income tax, certain kinds of business<sup>6</sup> are tabulated according to their tax status, and the remaining kinds of business are definitionally considered subject to Federal income tax. The miscellaneous kind-of-business category of firms exempt from Federal income tax has been eliminated.

**Volume measure**—For 1982, as in previous censuses, the basic dollar volume measure for firms subject to Federal income tax is receipts; however, for 1982 the basic dollar volume measure for the tax-exempt category is revenue. For 1977, expenses was used as the basic measure. For 1982, expenses data are shown in table 2 for comparison to 1977. (See definitions of receipts, revenue, and expenses in the Explanation of Terms section below.)

## EXPLANATION OF TERMS

**Establishments**—An establishment is a single physical location at which business is conducted. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Statistics for service industries represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Estimates of this number were derived from a sample and will be provided in the service industries report, *Miscellaneous Subjects (SC82-I-4)*. Each census report was tabulated according to the physical location at which

<sup>2</sup>SIC's 701; 703; 72; 73; 75; 76; 78; 79; 8072; 81; 891.

<sup>3</sup>SIC's 702; 704; 80 ex. 8072; 82; 83; 89 ex. 891.

<sup>4</sup>SIC's 4722; 84; 86 ex. 866; and other SIC's also mentioned in footnotes 2 and 3.

<sup>5</sup>SIC's 84; 86 ex. 866; 8111 pt.

<sup>6</sup>7011 pt., 7032, 7041, 7391, 7392, 7397, 7922, 7929, 7997, 7999 pt., 8051, 8059, 8081, 8091, 82, 83, and 8922.

the business was conducted. The count of establishments in this publication represents the number in business at the end of the year.

A comparison of the number of establishments in business at the end of the year versus the number active any time during the year for the United States as a whole is presented by kind-of-business group in appendix G of the United States Summary report included as part of this series.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted under the same ownership at a single location, and when conditions prescribed by the SIC manual for recognizing the existence of more than one establishment were met, separate establishment reports for each of the different activities were obtained in the census.

Leased service departments (separately owned businesses operated as departments or concessions of another service establishment or of a retail business under another ownership, such as a separately owned shoe shine parlor in a barber shop or a beauty salon in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

**Firms**—A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. For economic census purposes, the terms "firm" and "company" are synonymous.

**Receipts (Basic dollar volume measure for service establishments of firms subject to Federal income tax)**—Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1982 whether or not payment was received in 1982, except for health practitioners, legal services, and architectural, engineering and surveying services, which reported on a cash basis (payments received in 1982 regardless of when services were rendered). Gasoline, liquor, tobacco, and other excise taxes, which are paid by the manufacturer or wholesaler and included in the cost of goods purchased, are also included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, State, or Federal tax agency; nor do they include nonoperating income from such sources as interest, investments, or sale or rental of real estate.

Receipts in this report do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than

from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Although the count of establishments in this report represents the number in business at the end of the year, the receipts figures include receipts of all establishments in business at any time during the year.

**Revenue (Basic dollar volume measure for firms exempt from Federal income tax)**—Includes revenue from customers or clients for services rendered and merchandise sold during 1982 whether or not payment was received in 1982. Also included are income from interest, dividends, gross contributions, gifts, and grants (whether or not restricted for use in operations), rents, royalties, dues and assessments from members and affiliates, and net receipts from fundraising activities. Receipts from taxable business activities, as well as tax-exempt activities, are included.

Revenue does not include sales, admissions, and other taxes collected by the organization from customers or clients and paid directly to a local, State, or Federal tax agency; income from the sale of real estate, investments, or other assets; receipts of separately operated departments, concessions, etc., which are leased to others; and amounts transferred to operating funds from capital or reserve funds.

**Expenses**—Expenses include payroll, employee benefits, interest and rent, taxes, cost of supplies used for operation, depreciation expense, fees paid for fundraising, and other expenses charged to operations during 1982.

Expenses in this report exclude outlays for purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; and, for fundraising organizations, funds transferred to charities and other organizations.

**Annual payroll**—Payroll includes all forms of compensation such as salaries, wages, commissions, bonuses, vacation allowances, sick-leave pay, and the value of payments in kind (e.g., free meals and lodgings), paid during the year to all employees. Tips and gratuities received by employees from patrons and reported to employers are included. For corporations, it includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service on form 941.

**First quarter payroll**—This item consists of payroll, as defined above, paid to persons employed at any time during the quarter January to March 1982.

**Paid employees for pay period including March 12**—Paid employees consist of the full-time and part-time employees, including salaried officers and executives of

corporations, who were on the payroll in the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; not included are proprietors and partners of unincorporated businesses. The definition of paid employees is the same as that used on IRS form 941.

**Legal form of organization**—The legal form of organization for firms in the mail universe was based on the response to the organization status inquiry on the various census forms. The legal form of organization of nonmail firms was generally based on administrative records of other Federal agencies.

Limited data are published in this series of reports for individual proprietorships and partnerships. A later service industries report, Establishment and Firm Size (Including Legal Form of Organization), SC82-I-1, will present data by the following legal forms of organization for firms subject to Federal income taxes:

1. Corporations.
2. Individual proprietorships.
3. Partnerships.
4. Other.

**Auxiliary establishments**—Each company included in this census was asked to identify and report separately auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the other establishments of the company. Data for auxiliaries which primarily support service establishments are presented for selected industrial classifications in tables included in the United States Summary report of this series. Data for auxiliaries are presented for more detailed industry breakdowns in a subsequent report issued as part of the 1982 Enterprise Statistics reports.

## KIND-OF-BUSINESS CLASSIFICATIONS

Services, as defined in the 1972 SIC manual, include establishments primarily engaged in rendering a wide variety of services to individuals and business establishments.

Establishments covered by the census were assigned kind-of-business classifications according to the industry classifications defined in the 1972 SIC manual. When a more detailed classification than defined in the SIC manual was needed, additional kinds of business were identified within an SIC industry.

Some of the kind-of-business titles and/or codes used on several of the report forms are different from those in the 1972 SIC manual. The code variations do not affect the data tabulated in these publications, since all necessary adjustments are made during the data processing stage.

The basis for a kind-of-business classification is described above in Method of Classifying Kinds of Business. Descriptions for those kinds of business for which data are provided in this report follow.

## Hotels, Rooming Houses, Camps, and Other Lodging Places (SIC Major Group 70)

This group includes establishments engaged in providing lodging, or lodging and meals, and camping facilities. Hotels which provide accommodations for permanent residents, tourist homes, and residential mobile home parks are classified in Major Group 65, Real Estate.

**Hotels, motor hotels, and motels (SIC 7011)**—The SIC manual combines hotels and motels into a single classification, Hotels, motels, and tourist courts.

For large geographic areas, however, data are presented for the following subdivisions of this classification:

1. Hotels, 25 guestrooms or more.
2. Hotels, less than 25 guestrooms.
3. Motels, tourist courts.
4. Motor hotels.

The classification of individual establishments into hotels, motor hotels, and motels and tourist courts was based primarily on the respondent's self-designation.

**Rooming and boarding houses (SIC 702)**—Establishments renting rooms, with or without board, on a fee basis to permanent or transient guests. Homes for the aged, for children, and for the handicapped that provide additional services, other than nursing care, are classified in Residential care (SIC 836) and homes that provide nursing care in Nursing and personal care facilities (SIC 805). Houses run by membership organizations are classified in Organization hotels and lodging houses, on membership basis (SIC 704).

**Sporting and recreational camps (SIC 7032)**—Sporting and recreational camps providing lodging and meals or lodging only. These include children's camps, fishing camps, hunting camps, and dude ranches.

**Trailer parks and camp sites for transients (SIC 7033)**—Establishments providing overnight or short-term sites for trailers, campers, or tents. Residential mobile home parks are classified in Major Group 65, Real Estate.

**Organization hotels and lodging houses, on membership basis (SIC 704)**—Lodging houses and hotels operated by membership organizations for the benefit of their members and guests, and not open to the general public. Commercial hotels operated by such organizations are classified in Hotels, motor hotels, and motels (group 701). Resident homes for the aged and others in need of residential, social, and personal care are classified in Residential care (SIC 836).

## Personal Services (SIC Major Group 72)

This group includes establishments primarily engaged in providing services generally involving the care of one's

personal appearance or apparel, such as barber and beauty shops, dry-cleaning plants, laundries, and photographic studios.

For establishments classified in SIC 721, data for collecting and distributing units (branch outlets, pickup stations, terminals, or depots) owned and operated by a firm which does its own work are merged with those for the firm which owned them, and are not considered as separate establishments.

**Power laundries, family and commercial (SIC 7211)**—Establishments primarily engaged in operating mechanical laundries with steam or other power. Independently owned agencies for laundry plants are classified in SIC 7212. Laundries using small power equipment of household type are classified in SIC 7219. Excluded are establishments which have power laundry equipment, but which are primarily engaged in a specialty, such as industrial laundering, linen rental, or diaper service. These are classified in other categories within SIC 721.

**Garment pressing, and agents for laundries and dry cleaners (SIC 7212)**—Establishments primarily engaged in providing laundry and dry-cleaning services, but which have laundry and/or dry-cleaning work done by others. Independently owned collecting and distributing agencies serving dry-cleaning plants or power laundries are included in this classification.

**Linen supply (SIC 7213)**—Establishments primarily engaged in supplying, on a rental basis, such laundered linens as uniforms, aprons, table covers, bed linens, and towels. Establishments included in this classification may or may not operate their own power laundry facilities.

**Diaper service (SIC 7214)**—Establishments primarily engaged in supplying diapers (including disposable) and other baby linens to homes, usually on a rental basis. Such establishments may or may not operate their own power laundry facilities.

**Coin-operated laundries and dry cleaning (SIC 7215)**—Establishments primarily engaged in the operation of coin-operated laundry and/or dry-cleaning equipment. Included are establishments known as laundromats, launderettes, self-service dry cleaners, etc. Establishments which operate coin-operated laundering machines in apartment houses and similar locations are included. Establishments which rent coin-operated laundering machines (e.g., to apartment houses) are classified in SIC 7394.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Coin-operated laundries and dry-cleaning stores.
2. Coin-operated laundry machine routes.

**Dry-cleaning plants, except rug cleaning (SIC 7216)**—Plants primarily engaged in dry cleaning or dyeing apparel and household fabrics other than rugs for the general public. Establishments primarily engaged in cleaning and repairing rugs are classified in SIC 7217. Independently

owned agencies for cleaning plants are classified as SIC 7212. Establishments known as "tailor shops" or "cleaners" are included in this classification only if they do their own cleaning.

**Carpet and upholstery cleaning (SIC 7217)**—Plants primarily engaged in cleaning carpets and upholstered furniture. Establishments primarily engaged in rug repairing are classified in SIC 7699.

**Industrial launderers (SIC 7218)**—Establishments primarily engaged in supplying laundered or dry-cleaned work uniforms, wiping towels, safety equipment (gloves, flame resistant clothing, etc.), dust control items (treated mats or rugs, mops, tool dust covers, cloths, etc.), and similar items to industrial or commercial users. These items may belong to the industrial launderers and be supplied to users on a rental basis, or they may be the customer's own goods. Establishments included in this industry may or may not operate their own laundry or dry-cleaning facilities.

**Laundry and garment services, n.e.c. (SIC 7219)**—Establishments primarily engaged in furnishing other laundry services, including repairing, altering, and storing clothes for individuals, and in the operation of Chinese, French, and other hand laundries. Custom tailors and fur shops making fur apparel to custom order are classified in retail trade.

**Photographic studios, portrait (SIC 722)**—Establishments primarily engaged in photography for the general public. Included in this classification are portrait photographers and school, home, and transient photographers. Establishments primarily engaged in commercial photography are classified in SIC 7333. Establishments primarily engaged in film developing and/or print processing for the trade or for the general public are included in SIC 7395; those engaged in motion picture film processing are classified in SIC 7819.

**Beauty shops (SIC 723)**—Establishments primarily engaged in providing beauty services or both beauty and barber services. Schools for the instruction of beauticians are also included provided a clinic is operated in which a charge is made for services performed by students. Beauty shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are included. However, beauty shops owned by another business and operated as part of that other business (e.g., hotels, department stores) are not included.

**Barber shops (SIC 724)**—Establishments primarily engaged in providing barber services. Barber colleges are also included provided a charge is made for services performed by students. Barber shop concessions (owned and operated by concessionaires) in hotels and other places are included. However, barber shops owned by another business and operated as part of that other business (e.g., hotels) are not included.

**Shoe repair, shoe shine, and hat-cleaning shops (SIC 725)**—Establishments primarily engaged in repairing footwear, shining shoes, or cleaning and blocking hats. Shoe repair, shoe shine, or hat-cleaning departments operated as part of other service or retail establishments, such as valet shops, laundries; shoe stores, and department stores, are not included as separate service establishments unless independently owned and operated.

**Funeral service and crematories (SIC 726)**—Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead. Receipts include funeral merchandise sold and services provided directly by the establishments, such as caskets, burial clothing, and ambulance service. Also included in the receipts are reimbursements for expenditures made to other establishments for funeral-related merchandise sales and services, such as flower sales and livery service. Cemeteries, and crematories operated in conjunction with cemeteries, are classified in SIC 6553; crematories and burial services for pets, in SIC 0752.

**Miscellaneous personal services (SIC 729)**—Establishments primarily engaged in providing personal services, not elsewhere classified, such as Turkish baths; reducing salons; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; social escort service; checkroom concessions; dressmaking service (material owned by customer); and income tax return preparation service. Establishments operating coin-operated amusement machines, such as pinball machines and juke boxes, are classified in SIC 7993. Coin-operated machine rental is classified in SIC 7394. Establishments which operate coin-operated laundering machines in apartment houses and similar locations are classified in SIC 7215.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Reducing salons and health clubs, except resorts.
2. Tax preparation services.
3. Other personal services, n.e.c.

## **Business Services (SIC Major Group 73)**

This group includes establishments primarily engaged in providing services, not elsewhere classified, to business enterprises on a fee or contract basis.

**Advertising agencies (SIC 7311)**—Establishments primarily engaged in preparing advertising (writing copy, art work, graphics, and other creative work); providing advertising consultation; and placing advertising in periodicals, newspapers, radio, television, or other advertising media, for clients on a commission or fee basis. Establishments which place advertising with media only (media buying services) are classified in SIC 7319. Establishments which provide commercial art for advertising, but do not place the advertising with media, are

classified in SIC 7333. Establishments which write copy, but do not place advertising with media, are classified in SIC 8999. Establishments which solicit advertising for nonaffiliated radio, television, newspapers, or magazines are classified in SIC 7313.

**Outdoor advertising services (SIC 7312)**—Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric displays (principally outdoors) on panels, bulletin boards, and frames. Such establishments may (as incidental services) construct, repair, and maintain display boards and post advertisements. Sign painting shops are classified in SIC 7399. Shops which make neon signs to order are classified in manufacturing. Establishments primarily engaged in erecting signs are classified in construction.

**Radio, TV, and publishers' advertising representatives (SIC 7313)**—Establishments primarily engaged in soliciting advertising on a fee basis for (nonaffiliated) newspapers, magazines, and other publications or for radio and television stations. Advertising sales offices operated by these media are classified as auxiliaries and are not included in this census.

**Advertising, n.e.c. (SIC 7319)**—Establishments primarily engaged in furnishing advertising services, not elsewhere classified, such as handbill distribution, distribution of samples, and transit advertising. Establishments which are primarily engaged in providing commercial art or graphics for the advertising industry are classified in SIC 7333. Establishments primarily engaged in mail advertising services, compiling and selling mailing lists, and related services are classified in SIC 7331.

**Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies (SIC 732)**—Establishments primarily engaged in mercantile and consumer credit reporting or the collection or adjustment of claims. Centralized charge services are classified in SIC major group 61. Insurance adjustment agencies and loan companies are also excluded from this census.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Adjustment and collection agencies.
2. Mercantile reporting agencies.
3. Consumer credit reporting agencies.

**Direct mail advertising services (SIC 7331)**—Establishments primarily engaged in furnishing services for direct mail advertising, such as creating, producing, and mailing of direct mail advertising. This industry also includes establishments primarily engaged in compiling and selling mailing lists. Establishments primarily engaged in reproducing direct mail copy to order, but which perform none of the other direct mail advertising services, are classified in SIC 7339. Establishments engaged only in printing the copy are classified in manufacturing.

**Blueprinting and photocopying services (SIC 7332)**—Establishments primarily engaged in reproducing drawings, plans, maps, or other copy, by blueprinting or photocopying. Printing, including "quick printing," is classified in manufacturing.

**Commercial photography, art, and graphics (SIC 7333)**—Establishments engaged in performing graphics, commercial art, or commercial photography services for advertising agencies, publishers, and other business and industrial users. Producers of still and slide films are included here. Establishments engaged in medical photography and art are classified in SIC 8091. Art, except commercial and medical, is classified in SIC 8999. Establishments primarily engaged in portrait photography are classified in SIC 7221.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial photography.
2. Commercial art.
3. Graphic arts and related design and commercial photography, n.e.c.

**Stenographic services; and reproduction services, n.e.c. (SIC 7339)**—Establishments primarily engaged in furnishing stenographic services and establishments primarily engaged in mimeographing, rotoprinting, multilithing, and reproduction services. Not included in this industry are establishments primarily engaged in printing (included in manufacturing), blueprinting and photocopying (SIC 7332), and duplicating in connection with direct mail advertising (SIC 7331).

**Window cleaning (SIC 7341)**—Establishments primarily engaged in cleaning windows in structures.

**Disinfecting and exterminating services (SIC 7342)**—Establishments primarily engaged in providing disinfecting and deodorizing services and in exterminating insects, rodents, and other pests.

**Cleaning and maintenance services, n.e.c. (SIC 7349)**—Establishments primarily engaged in furnishing, to structures, cleaning and maintenance services, not elsewhere classified, such as janitorial services, floor waxing, and office cleaning. General building maintenance service is included, but general repair contractors primarily engaged in building repair and maintenance work, or in the cleaning of building exteriors by sand or steam blasting, or in cleaning up after construction, are classified in construction.

**News syndicates (SIC 735)**—Establishments primarily engaged in furnishing news, pictures, features, etc., and in supplying news reporting services to newspapers, periodicals, and radio and television broadcasters. Non-profit syndicates operated on a membership basis and commercial (nonmembership) news syndicates are both included in this classification. Separate establishments of newspaper and periodical publishers which are engaged in gathering news are classified as auxiliaries.

**Employment agencies (SIC 7361)**—Establishments primarily engaged in providing placement and employment services to employers or those seeking employment. Modeling agencies and nurses' registries are included. Theatrical, radio, and television employment agencies are classified in SIC 7922; motion picture casting bureaus, in SIC 7819; and establishments engaged in furnishing help to other businesses, in SIC 7362.

**Help supply services (SIC 7362)**—Establishments primarily engaged in supplying help (except agricultural) to other businesses on a contract basis. The help supplied is on the payroll of the supplying establishment. Included are establishments known as "labor pools" and "contract labor offices." Establishments primarily engaged in providing placement and employment services are classified in SIC 7361.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Office help supply services.
2. Help supply, except office workers.

**Facilities management services (SIC 7369)**—Establishments, not elsewhere classified, primarily engaged in providing personnel to operate specified facilities or to provide services on a fee or contract basis within another business (or government) establishment or installation. Establishments primarily providing one specialized service are classified in the specialized industry, e.g., janitorial service is included in SIC 7349. Management service only is classified in SIC 7392. Computer facilities management is classified in SIC 7374. Establishments which provide both management and staff to operate a business are classified according to the type of activity of the business operated.

**Computer programming and other software services (SIC 7372)**—Establishments primarily engaged in providing services in computer programming, systems design and analysis, and other computer software. Establishments primarily engaged in the reproduction and sale of prepackaged computer programs and other software may be included here. When not computer related, these services are classified in SIC 7392.

**Data processing services (SIC 7374)**—Establishments primarily engaged in providing data processing services to others. Service may consist of complete processing and preparation of reports from data supplied by the customer or it may be specialized, such as keying or making data processing equipment available to others on an hourly or time-sharing basis. Also included are establishments primarily engaged in the management and operation of the computer and data processing facilities of others on a continuing basis.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Data processing services, except facilities management.
2. Computer facilities management.

**Computer related services, n.e.c. (SIC 7379)**— Establishments primarily engaged in providing computer-related services, not elsewhere classified. Renting and leasing of computers and related data processing equipment is included here, except for finance leasing, which is classified in SIC major group 61. Direct leasing by computer manufacturers is classified in manufacturing or wholesale trade. Also included here are establishments engaged in repair and maintenance of computers, and computer consulting services.

**Research and development laboratories (SIC 7391)**— Establishments primarily engaged in laboratory or other physical research and development activities on a fee or contract basis. Research and development laboratories which perform supporting services for other establishments of the same company are classified as auxiliary to the establishments serviced and are not included here. Also excluded from this classification are establishments engaged in speculative research and development with the intent to manufacture the products of the research or to license others for the use of the patents or processes developed. Nonprofit research agencies funded primarily by investments, grants, or contributions are classified in SIC 8922.

**Management, consulting, and public relations services (SIC 7392)**— Establishments primarily engaged in furnishing a wide variety of general or specialized management, consulting, or public relations services, such as business analysis, business research, efficiency planning, industrial management, market research, personnel management, and traffic consulting, on a contract or fee basis. Establishments primarily engaged in computer related systems analysis, systems engineering, operations research, and other software services, including computer programming services, are classified in SIC 7372. Management and operation of a business, where operating staff as well as management are provided, is classified in the industry of the establishment managed, e.g., hotel management and operation.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Management and administrative services.
2. Public relations services.
3. Management consulting services.
4. Economic and sociological research.
5. Consulting services, n.e.c.

**Detective agencies and protective services (SIC 7393)**— Establishments primarily engaged in providing personnel for detective, investigative, patrolling, night watching, or personal protection services for businesses and/or individuals. Establishments primarily engaged in installation, maintenance, and monitoring of mechanical protective devices, such as burglar and fire alarm systems, are classified here, but establishments engaged only in the installation of such devices are included in construction,

and establishments engaged only in the sale and installation of such devices are classified in wholesale or retail trade. Armored car services are also included in this industry.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Detective agencies and guard services.
2. Armored car services.
3. Burglar and fire alarm systems.

**Equipment rental and leasing services (SIC 7394)**— Establishments primarily engaged in renting or leasing (except finance leasing) of machinery, tools, and other equipment, including heavy construction and earth moving equipment. Establishments primarily engaged in finance leasing are classified in SIC major group 61. Establishments renting and leasing automobiles and trucks without drivers are classified in SIC 751; those renting automobiles with drivers, in SIC major group 41. Establishments renting trucks with drivers are classified in transportation; personal items such as lockers (other than refrigerated), clothes, and pillows, in SIC 7299; amusement and recreation items such as bicycles, canoes, and beach chairs and accessories, in SIC 7999; and commercial boats, in SIC major group 44. Direct leasing of machinery or equipment by the manufacturer is classified in manufacturing or wholesale trade. Establishments primarily leasing computer time, including time-sharing services, are classified in SIC 7374; those leasing or renting computers or data processing equipment, in SIC 7379.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Equipment rental.
2. Equipment leasing, except finance leasing.
3. Leasing or rental of heavy construction equipment without operators.
4. Rental of heavy construction equipment with operators.

**Photofinishing laboratories (SIC 7395)**— Establishments primarily engaged in the developing of films and in photoprinting and enlarging for the trade and/or for the general public. Data for retail outlets (kiosks) for the pickup and delivery of film, which are owned and operated by photofinishing laboratories, are merged with data for the laboratory which owns them, and are not treated as separate establishments. Establishments primarily engaged in processing motion picture films for the motion picture and television industries are classified in SIC 7819.

**Trading stamp services (sales offices) (SIC 7396)**— Establishments primarily engaged in selling trading stamps or merchandise coupons to merchants. The redemption stores of trading stamp companies are not included here, but are classified as auxiliary to this industry.

**Testing laboratories and facilities (SIC 7397)**—Establishments primarily engaged in product testing on a fee or contract basis. Testing laboratories which perform supporting services for other establishments of the same company are classified as auxiliary to the establishments serviced and are not included here. Noncommercial testing laboratories are also included in this category. Testing services for education or personnel (not providing instruction or training) are classified in SIC 7392.

**Business services, not elsewhere classified (SIC 7399)**—Establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments (service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notary publics, and decorating or trimming shop windows.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Sign painting shops—Establishments primarily engaged in making signs to individual order or in doing office door and window lettering. Establishments primarily engaged in making signs other than on a custom basis and neon sign manufacturers are classified in manufacturing.
2. Interior designing—Establishments primarily engaged in advising clients on the selection of furniture, draperies, rugs, and other interior decorations on a fee or commission basis. Establishments providing an interior designing service, but primarily engaged in the sale of merchandise, are not included. Painting and papering contractors who frequently call themselves "interior decorators" are classified in construction.
3. Telephone answering services—Establishments primarily engaged in transmitting telephone messages to their clients.
4. Water softening services—Establishments primarily engaged in softening water by chemical treatment or other method.
5. Packaging and labeling services—Establishments primarily engaged in packaging and labeling products, on a contract or fee basis, in packages or other containers normally intended for retail distribution. Companies primarily engaged in packing, crating, and otherwise preparing goods for shipping are classified as transportation.
6. Miscellaneous business services, n.e.c.—Establishments primarily engaged in furnishing business services, not elsewhere classified.

### **Automotive Repair, Services, and Garages (SIC Major Group 75)**

This group includes establishments primarily engaged in furnishing automotive repair, parking, rental, and other services to the general public. Similar facilities owned and operated by concerns for their own use and not available

to the general public are treated as auxiliary establishments of those concerns and are not included here. Automobile repair departments maintained by establishments engaged in the sale of new automobiles are classified in retail trade, as are gasoline service stations (where sales of merchandise (including fuel) exceed repair receipts). Automobile driving instruction is classified in SIC 8299.

**Automotive rental and leasing, without drivers (SIC 751)**—Establishments primarily engaged in daily or extended-term rental or leasing of passenger automobiles, trucks, truck tractors and trailers, and other automotive equipment without drivers. Establishments primarily engaged in renting automobiles with drivers are out of scope; those renting or leasing trucks with drivers are classified in SIC group 421; and those renting or leasing heavy construction and earth moving equipment are classified in SIC 7394. Establishments primarily engaged in finance leasing are classified in SIC major group 61.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Passenger car rental, without drivers (SIC 7512 Part)—Establishments primarily engaged in the short-term rental of passenger cars without drivers. Data for separate automotive rental offices or concessions (e.g., airport locations) in the same metropolitan area, for which a common fleet is maintained, are merged, and are not considered separate establishments.
2. Passenger car leasing, except finance leasing (SIC 7512 Part)—Establishments primarily engaged in extended-term leasing of passenger cars without drivers. These establishments may or may not provide maintenance of the vehicle as part of the lease contract.
3. Truck rental, without drivers (SIC 7513 Part)—Establishments primarily engaged in the short-term rental of trucks, truck tractors, or semitrailers without drivers.
4. Truck leasing, except finance leasing (SIC 7513 Part)—Establishments primarily engaged in extended-term leasing of trucks, truck tractors, or semitrailers without drivers. These establishments may or may not provide maintenance of the vehicle as part of the lease contract.
5. Utility trailer and recreational vehicle rental (SIC 7519)—Establishments primarily engaged in the rental (usually short term) of utility and house trailers and recreational vehicles.

**Parking lots (SIC 7523)**—Establishments primarily engaged in the temporary open air parking of automobiles, usually on an hourly, daily, or monthly basis. Establishments which are a combination of parking lot and structure are classified in SIC 7525. Excluded are municipal parking lots and lots operated by establishments or institutions primarily engaged in other activities, e.g., department stores, hospitals, restaurants. Valet parking is classified in SIC 7299.

**Parking structures (SIC 7525)**—Establishments primarily engaged in the temporary parking or live storage of automobiles within a structure. Long-time or dead storage of automobiles is not included. Establishments which are a combination of structure and lot are included in this classification. Excluded are municipal parking structures and structures operated by establishments or institutions primarily engaged in other activities, e.g., office buildings, apartment buildings, universities. Valet parking is classified in SIC 7299.

**Top and body repair shops (SIC 7531)**—Establishments primarily engaged in the repair of automotive tops, bodies, and interiors.

**Tire retreading and repair shops (SIC 7534)**—Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

**Paint shops (SIC 7535)**—Establishments primarily engaged in automotive painting and refinishing.

**General automotive repair shops (SIC 7538)**—Establishments primarily engaged in the general repair of automotive vehicles. Establishments primarily engaged in the specialized repair of individual engine components, not elsewhere classified, are classified in SIC 7539. Establishments primarily engaged in repair of motorcycles are classified in SIC 7699.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. General automotive repair shops, except diesel.
2. Diesel repair shops.

**Automotive repair shops, n.e.c. (SIC 7539)**—Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as fuel service, brake relining, and exhaust system repair.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Auto electrical and fuel system services—Establishments primarily engaged in providing automotive engine tune-ups and in repairing automotive electrical systems and fuel components, including carburetors.
2. Radiator repair—Establishments primarily engaged in the repair and cleaning of automotive radiators.
3. Glass replacement and repair—Establishments primarily engaged in the repair and replacement of automotive glass.
4. Brake, front end, and wheel alignment—Establishments primarily engaged in relining, repairing, and adjusting automotive brakes; wheel alignment; and repairing and installing springs, axles, and shock absorbers.
5. Exhaust system services (muffler shops)—Establishments primarily engaged in the installation or

repair of automotive exhaust systems (mufflers). The sale of the mufflers or tailpipes is considered to be incidental to the installation of these products.

6. Transmission repair shops—Establishments primarily engaged in the repair of automotive transmissions. If transmissions are sold and installed, the sale of the transmission is considered incidental to the installation. If the transmissions are repaired on a factory basis, the establishment is classified in manufacturing.

7. Other automotive repair shops, n.e.c.—Establishments primarily engaged in specialized automotive repairs, not elsewhere classified, such as frame repair, piston ring service and repair, speedometer repair, heater and air-conditioning repair, etc.

**Car washes (SIC 7542)**—Establishments primarily engaged in washing cars (custom car wash) or furnishing facilities for the self-service washing of cars and trucks. Waxing and polishing are also classified here.

**Other automotive services (SIC 7549)**—Establishments primarily engaged in furnishing automotive services, not elsewhere classified, such as lubricating service, towing service, diagnostic service, undercoating service, inspection service, etc.

### **Miscellaneous Repair Services (SIC Major Group 76)**

This group includes establishments primarily engaged in miscellaneous repair services, not elsewhere classified. Repair departments of retail dealers or manufacturers are not included unless operated as separate establishments and reported as such. This group does not include some repair services of which the more important are: automotive repair services, classified in SIC major group 75; garment and shoe repair, classified in major group 72; and computer maintenance and repair services, classified in SIC 7379. Excluded are ship and boat repair, and railroad repair shops which are included in the census of manufactures.

**Radio and TV repair shops (SIC 7622)**—Establishments primarily engaged in repairing radio and television sets; phonographs, high fidelity (hi-fi) or stereophonic equipment, and tape recorders; in installing and repairing television, amateur and citizens' band antennas; or in installing and servicing radio transmitting and receiving equipment in homes or offices, or in small boats, automobiles, or other vehicles. Establishments primarily engaged in selling radio and television sets are classified in retail trade. Repair departments of radio and television dealers are not included here unless operated and reported as separate establishments.

**Refrigeration and air-conditioning repair shops (SIC 7623)**—Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment.

Establishments primarily engaged in servicing and repairing gas refrigerators are classified in SIC 7699. Establishments primarily engaged in installing refrigeration and air-conditioning systems are classified in construction.

**Electrical and electronic repair shops, n.e.c. (SIC 7629)**—Establishments primarily engaged in the servicing and repair of electrical and electronic equipment and electrical appliances (washing machines, vacuum cleaners, irons, toasters, etc.), not elsewhere classified. Radio and television repair shops are classified in SIC 7622. Refrigeration repair shops are classified in SIC 7623. Electrical contractors and electrical shops engaged primarily in house wiring are included in construction. Armature rewinding and the repair of electric motors are classified in SIC 7694. Repair of computers and related equipment is classified in SIC 7379.

**Watch, clock, and jewelry repair (SIC 763)**—Establishments primarily engaged in the repair of watches, clocks, and jewelry.

**Reupholstery and furniture repair (SIC 764)**—Establishments primarily engaged in furniture reupholstering and repair. Establishments primarily engaged in selling upholstery materials, making slipcovers, draperies, etc., to order, or in upholstering new frames to individual order are classified in retail trade, as are establishments making furniture and cabinet work on a custom basis to individual order.

**Welding repair (SIC 7692)**—Establishments primarily engaged in repair work by welding. Automotive welding is classified here. Welding in connection with the manufacture of a product is classified as manufacturing. Welding contractors doing welding work on the construction site are classified in construction, SIC 1799.

**Armature rewinding shops (SIC 7694)**—Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment or repair or rebuild for sale or exchange to users or to the trade. Establishments primarily engaged in the repair of electrical appliances are classified in SIC 7629.

**Repair shops and related services, n.e.c. (SIC 7699)**—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair; musical instrument repair; and the repair of typewriters and business machines. Repair services which involve primarily electrical or electronic equipment or components are classified in SIC 7629; however, primarily mechanical repair of electrically powered equipment, for example, electric sewing machine repair, is included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Farm machinery and equipment repair shops—Establishments primarily engaged in the repair of farm machinery and equipment.

2. Lawnmower, saw, knife, tool sharpening and repair—Establishments primarily engaged in sharpening and repairing lawnmowers, saws, knives, and tools.

3. Sewer and septic tank cleaning services—Establishments primarily engaged in cleaning or repairing sewers and septic tanks. Establishments which install septic tanks are classified in construction.

4. Other repair and related services, n.e.c.—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as aircraft flight instrument repair (except electrical), blacksmith shops, bicycle repair, boiler repair, camera repair, dental instrument repair, furnace and chimney cleaning, gunsmith shops, key duplicating shops, motorcycle repair, musical instrument repair, taxidermists, typewriter repair, umbrella repair, and venetian blind repair.

## **Motion Pictures (SIC Major Group 78)**

This group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term "motion pictures" includes similar productions for television or other media using film, tape, or other means.

**Motion picture production, except for TV (SIC 7813)**—Establishments primarily engaged in the production of motion pictures for exhibition other than for television. Establishments engaged in both production and distribution are included here.

**Motion picture, tape production for TV (SIC 7814)**—Establishments primarily engaged in the production of motion pictures and of tapes, including commercials, for television exhibition. Establishments engaged in both production and distribution are included here.

**Services allied to motion picture production (SIC 7819)**—Establishments primarily engaged in performing services independent of motion picture production, but allied thereto, such as motion picture film processing, editing, and titling. Also included are casting bureaus, wardrobe and studio property rental, rental and repair of cameras and other motion picture equipment, stock footage film libraries, and television tape services (editing, transfers, etc.).

**Motion picture film exchanges (SIC 7823)**—Establishments primarily engaged in renting films to exhibitors other than in the field of television. Establishments engaged in both distribution and production are included in SIC 7813.

**Film or tape distribution for TV (SIC 7824)**—Establishments primarily engaged in renting film or tape to exhibitors in the field of television. Establishments engaged in both distribution and production are in SIC 7814.

**Services allied to motion picture distribution (SIC 7829)**—Establishments primarily engaged in performing auxiliary services to motion picture distribution, such as film delivery service, film purchasing and booking agencies, and film libraries.

**Motion picture theaters, except drive-in (SIC 7832)**—Commercially operated conventional "four-wall" theaters primarily engaged in the indoor exhibition of motion pictures. Establishments primarily engaged in the commercial exhibition of motion pictures on an itinerant basis with portable projection and sound equipment are included here.

**Drive-in motion picture theaters (SIC 7833)**—Commercially operated theaters, commonly known as open-air or drive-in, primarily engaged in the outdoor exhibition of motion pictures.

### **Amusement and Recreation Services, Except Motion Pictures (SIC Major Group 79)**

This group includes establishments primarily engaged in providing amusement, recreation, or entertainment on payment of a fee or admission charge, except motion pictures. Gambling businesses, where legal, are also included in this major group; however, combined gambling and lodging facilities with 25 guestrooms or more are classified in SIC 7011.

**Dance halls, studios, and schools (SIC 791)**—Establishments primarily engaged in operating public dance halls or ballrooms and dance studios and schools. The renting of dance halls or ballrooms to operators is classified as real estate and excluded from this census.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Public dance halls or ballrooms.
2. Dance schools, including children's and professional.

**Theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792)**—This classification includes the subgroups indicated below, shown separately for large geographic areas:

1. Producers of live theatrical productions (SIC 7922 Part)—Establishments primarily engaged in presenting live theatrical productions. Theaters which are normally rented to theatrical producers are classified as real estate operations and excluded from this census.
2. Producers of radio and TV shows, except tape (SIC 7922 Part)—Establishments primarily engaged in producing shows for presentation on radio, television, in night clubs, etc.
3. Artists' and entertainers' managers or agents, concert bureaus, booking agents (SIC 7922 Part)—Establishments primarily engaged in representing performers and producers for a fee or commission.

4. Other theatrical services (SIC 7922 Part)—Businesses engaged in theatrical services, not elsewhere classified, such as ticket agencies; theatrical, television, and radio employment agencies; theatrical equipment rental and design; lighting; etc.

5. Dance groups and artists (SIC 7929 Part)—Companies, groups, and artists primarily engaged in the presentation of ballet; modern, folk, or ethnic dance; and similar dance presentations.

6. Symphony orchestras, opera companies, and chamber music organizations (SIC 7929 Part)—Symphony orchestras, opera companies, and chamber music organizations (including chamber orchestras) organized for the presentation of their musical specialty.

7. Other music and entertainment presentations (SIC 7929 Part)—Dance and stage bands, orchestras (except symphony or chamber), combos, quintets, soloists, and similar musical organizations, groups, and artists, as well as other entertainers operating on a contract or fee basis for restaurants, night clubs, radio and television, etc. Also included are promoters of a variety of entertainment.

**Billiard and pool establishments (SIC 7932)**—Establishments primarily engaged in providing facilities for playing billiards and pool.

**Bowling alleys (SIC 7933)**—Establishments primarily engaged in providing facilities for bowling.

**Professional sports clubs, managers, promoters (SIC 7941)**—Operators and promoters of professional and semi-professional athletic clubs, promoters of athletic events, and managers of individual professional athletes. Receipts of such establishments do not include revenue from radio or television broadcasts, from sales of players, from concession operators, or from noncustomer sources. Establishments primarily engaged in renting stadiums and athletic fields to sports promoters and clubs are classified as real estate.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Baseball clubs.
2. Football clubs.
3. Other professional sports clubs.
4. Managers and promoters.

**Racing, including track operation (SIC 7948)**—Promoters and participants in racing activities, including race track operators, operators of racing stables, jockeys, race horse trainers, and race car owners and operators. Establishments which own race tracks, but do not engage in promotion of racing events, are classified in real estate and are not included in the censuses. Stables and kennels primarily engaged in the breeding or boarding of horses and dogs are classified in agriculture.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Auto race track operation.
2. Horse race track operation.
3. Dog race track operation.
4. Racing stables and racing, n.e.c.

**Public golf courses (SIC 7992)**—Establishments privately operated and primarily engaged in the operation of golf courses open to the public on a fee basis. Municipally owned and operated golf courses are not included. Membership golf and country clubs are included in SIC 7997. Miniature golf courses and golf driving ranges are classified in SIC 7999.

**Coin-operated amusement device operators (SIC 7993)**—Establishments primarily engaged in operating coin-operated amusement devices either in their own or in other places of business. Such amusement machines include juke boxes, pinball machines, mechanical games, slot machines (where legal), and similar types of amusement equipment. Amusement arcades or parlors are also included. Establishments primarily engaged in rental of such devices are classified in SIC 7394.

**Amusement parks (SIC 7996)**—Establishments known as amusement parks, theme parks, kiddie parks, etc., which group together a number of attractions such as mechanical rides, amusement devices, refreshment stands, picnic grounds, etc. Individual ride operators or concessionaires operating within the park are classified in SIC 7999. Carnivals operating without a fixed exhibition site are also classified in SIC 7999. Owners of the grounds who do not operate the amusement park are classified in real estate.

**Membership sports and recreation clubs (SIC 7997)**—Sports and recreation clubs which maintain facilities restricted to use by members and their guests. Country, golf, tennis, yacht, and swimming clubs are included in this industry. Such establishments are classified here regardless of the proportion of receipts derived from food or liquor sales. Health clubs are classified in SIC 7299. Membership organizations engaged in civic, social, or fraternal activities are classified in SIC 864.

**Amusement and recreation services, n.e.c. (SIC 7999)**—Establishments primarily engaged in the operation of sports, amusement, and recreation services, not elsewhere classified, such as bathing beaches, swimming pools, riding academies and schools, etc. Membership sports and recreation clubs not open to the general public are classified in SIC 7997.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Concession operators of amusement devices and rides—Concession operators of mechanical rides or of amusement devices in amusement parks, carnivals, circuses, or fairs; or operators of independently operated rides or devices of this type.

2. Carnivals and circuses—Establishments operating a group of amusement, service, and/or retail units and generally known as carnivals, which do not have any fixed exhibition site; or companies engaged in the operation of circuses having acrobatic and animal shows and individual circus acts. Side shows are included here.
3. Fairs—Establishments primarily engaged in arranging and operating the exhibitions and related activities usually associated with county or State fairs. Carnivals and side shows which may be part of the fair, but which are independently owned and operated, are included in the subgroup, "Carnivals and circuses." Other amusement device concessions independently owned and operated are included in the subgroup "Concession operators of amusement devices and rides."
4. Commercial museums, art galleries, and botanical and zoological gardens—Museums, art exhibitors, and botanical and zoological gardens which are supported primarily by admission charges. Commercial art galleries or art dealers primarily selling to the general public are classified in retail trade, SIC 5999. Museums, art galleries, and botanical and zoological gardens supported primarily by contributions, grants, etc., are classified in SIC major group 84.
5. Roller skating rinks—Establishments primarily engaged in operating rinks for roller skating open to the general public for a fee.
6. Ice skating rinks—Establishments primarily engaged in operating rinks for ice skating open to the general public for a fee.
7. Other amusement and recreation services, n.e.c.—Establishments primarily engaged in the commercial operation of sports, amusement, and recreation services, not elsewhere classified. Included are establishments engaged in instruction for sports or recreation, such as baseball, bridge, golf, judo, karate, skiing, swimming, tennis, etc. It also includes establishments renting articles for amusement and recreation, such as beach chairs and accessories, bicycles, golf carts, small boats and canoes, saddle horses, etc.

Other establishments in this classification include commercially operated athletic clubs or gymnasiums, bathing beaches, domino parlors, gambling establishments (where legal), golf driving ranges, miniature golf, riding academies and stables, shooting galleries, slot-car tracks, ski lifts, day camps, and establishments engaged in the commercial operation of swimming pools open to the general public for a fee. Municipally operated golf courses and swimming pools are excluded from this census. Privately owned tourist attractions, such as natural wonders or manmade exhibits, are included.

### **Health Services, Except Hospitals (SIC Major Group 80, except 806)**

This grouping includes establishments primarily engaged in furnishing medical, surgical, and other health services

to persons. Associations or groups primarily engaged in providing medical or other health services to members are included, but those which only provide insurance covering hospitalization or medical costs are classified in Insurance (major group 63).

Health care facilities were primarily coded based on self-designation. Where multiple levels of care were indicated, but were not apparently separate operations, the facility was generally classified based on the highest level of care provided. Veterinarians are classified in Veterinary services (SIC group 074) and are out of scope. Hospitals (SIC 806) are excluded from the 1982 Census of Service Industries.

**Offices of physicians (SIC 801)**—Establishments of licensed practitioners having the degree of M.D. or equivalent and engaged in the practice of general or specialized medicine and surgery. Establishments, such as group clinics, in which a group of physicians is associated for the purpose of practicing the profession, are included here. Clinics not owned by physicians are classified in Outpatient care facilities (SIC 808). Osteopathic physicians are classified in SIC 803.

Associations of physicians formed solely for the sharing of expenses (including payroll) and facilities, and not for the purpose of jointly practicing their profession, are also included here. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and not considered operating receipts for medical services provided; neither are such entities tabulated as separate operating establishments. However, their payroll and employment data are included in statistics presented for this category.

**Offices of dentists (SIC 802)**—Establishments of licensed practitioners having the degree of D.D.S. (or D.D. Sc.) or D.M.D. and engaged in the practice of general or specialized dentistry, including dental surgery. Associations of dentists formed for the sharing of expenses are also included (see SIC 801 for treatment of such associations).

**Offices of osteopathic physicians (SIC 803)**—Establishments of licensed practitioners having the degree D.O. and engaged in the practice of general or specialized osteopathic medicine.

**Offices of chiropractors (SIC 8041)**—Establishments of licensed practitioners engaged in the practice of chiropraxis.

**Offices of optometrists (SIC 8042)**—Establishments of licensed practitioners engaged in the practice of optometry. Establishments where receipts are primarily from the sale of optical goods prescribed as a result of eye examinations performed at another establishment are classified in Miscellaneous retail stores, n.e.c. (SIC 5999).

**Offices of health practitioners, n.e.c. (SIC 8049)**—Establishments of licensed health practitioners engaged in practice in health fields, not elsewhere classified, such as acupuncturists, chiropodists, midwives, nutritionists, occupational therapists, and psychologists.

**Skilled nursing care facilities (SIC 8051)**—Establishments primarily engaged in providing care and treatment for patients who require continuous health care with inpatient beds, but not hospital services. These establishments must have an organized medical staff, including physician services, and continuous nursing services. Included here are extended care facilities, as well as other types of continuous nursing care facilities.

**Nursing and personal care facilities, n.e.c. (SIC 8059)**—Establishments primarily engaged in providing some nursing and health-related personal care with inpatient beds, but not continuous nursing services. These establishments have at least one shift with a licensed or registered nurse to provide routine health care and observation. Included are rest homes, convalescent homes, and other institutions where health care is a major element. Residential facilities, such as homes for the retarded and aged, which provide personal care, but where health care is incidental, are classified in Residential care (SIC 836).

**Medical laboratories (SIC 8071)**—Establishments primarily engaged in providing professional, analytic, or diagnostic services to the medical profession or to the patient as prescribed by a physician. Laboratories engaged in the manufacture of medical or pharmaceutical products are included in the census of manufactures. Laboratories engaged in medical research are classified in Research and development laboratories (SIC 7391) or Noncommercial educational, scientific, and research organizations (SIC 892).

**Dental laboratories (SIC 8072)**—Establishments primarily engaged in making dentures and artificial teeth to order for the dental profession. The manufacture of teeth other than to order is classified in manufacturing.

**Outpatient care facilities (SIC 808)**—Establishments primarily engaged in outpatient care with permanent facilities and with medical services to provide diagnosis, treatment, or both for patients who are ambulatory and do not require inpatient care. Associations or groups formed primarily to provide medical or other health services to their members, and which themselves provide these services, are included. Health care programs which contract out the provision of services are classified in Accident and health insurance (SIC 6321) and are out of scope of the census. Included in this industry are alcoholism treatment clinics, family planning clinics, health maintenance organizations (HMO's), kidney treatment centers, medical clinics (not owned by licensed health practitioners), physical therapy clinics, and rehabilitation centers (medical treatment).

**Health and allied services, n.e.c. (SIC 809)**—Establishments primarily engaged in rendering health and allied services, n.e.c., such as blood banks, blood donor stations, childbirth preparation classes, medical photography and art, oxygen tent services, and visiting nurse associations. Establishments of registered or practical nurses in independent practice are classified in Offices of health practitioners, n.e.c. (SIC 8049). Ambulance services are classified in Local passenger transportation, n.e.c. (SIC 4119) and are out of scope.

## **Legal Services (SIC Major Group 81)**

This major group includes establishments engaged in offering legal advice or legal services, the head or heads of which are members of the bar. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly practicing their profession are also included. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and not considered operating receipts for legal services provided. Neither are such entities considered separate operating establishments; however, their payroll and employment data are included in statistics presented for this category. Nonprofit legal services (including legal aid societies) are classified here.

## **Selected Educational Services (SIC's 823, 824, 829)**

This grouping includes establishments furnishing formal academic or technical courses, correspondence schools, commercial and trade schools, and libraries. Elementary and secondary schools; colleges, universities, and professional schools; and junior colleges and technical institutes are out of scope of the census.

**Libraries and information centers (SIC 823)**—Establishments primarily engaged in lending books (free or fixed charge) and disseminating information to the general public, such as circulating libraries and centers for documentation.

**Correspondence schools (SIC 8241)**—Establishments primarily engaged in furnishing educational courses by mail. Offices maintained by such schools for the sale of correspondence courses are classified as auxiliary establishments and are not included here.

**Data processing schools (SIC 8243)**—Establishments primarily engaged in offering data processing courses in programming and in computer and peripheral equipment operation, including keypunch operation.

**Business and secretarial schools (SIC 8244)**—Establishments primarily engaged in offering courses in business machines operation (except data processing), office procedures, and secretarial and stenographic skills.

**Vocational schools, except vocational high schools, n.e.c. (SIC 8249)**—Establishments primarily engaged in offering specialized trade or commercial courses, not elsewhere classified, but not academic training. This industry includes apprentice training, aviation schools, commercial art schools, and practical nursing schools. Schools for the instruction of beauticians are classified in SIC 723; and barber schools in SIC 724.

**Schools and educational services, n.e.c. (SIC 829)**—Specialized nondegree granting schools, not elsewhere

classified, such as music schools, drama schools, language schools, and civil service and other short-term examination preparatory schools. Vocational counseling (excluding rehabilitation) is also included here. Educational testing is included in Management, consulting, and public relations services (SIC 7392).

## **Social Services (SIC Major Group 83)**

This major group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services, and to the handicapped and the disadvantaged. Also included are organizations soliciting funds to be used directly for these and related services, as well as community development and planning agencies.

**Individual and family social services (SIC 832)**—Establishments primarily engaged in providing one or more of a variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services. This industry also includes offices of specialists providing counseling and referral services and settlement houses, neighborhood centers, and senior citizens' centers. Organizations engaged in community improvement, neighborhood development, or social change are classified in Social services, n.e.c. (SIC 839).

**Job training and vocational rehabilitation services (SIC 833)**—Establishments primarily engaged in providing training and vocational rehabilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of lack of education, job skill or experience, skill obsolescence, or personal characteristics or problems. Included are upgrading and job development services, skill training, world-of-work orientation, and vocational rehabilitation counseling. Also included are establishments primarily engaged in providing work experience for rehabilitees, as well as offices of specialists providing rehabilitation and job counseling.

**Child day care services (SIC 835)**—Establishments primarily engaged in care of infants or children, or in providing prekindergarten education where medical care or delinquency correction is not a major element. These establishments may or may not have substantial educational programs. Establishments providing babysitting services are classified in Miscellaneous personal services (SIC 7299).

**Residential care (SIC 836)**—Establishments primarily engaged in the provision of residential social and personal care for children, the aged, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Included here are group foster homes; halfway group homes; homes for the retarded, the aged, the deaf, and blind; juvenile correctional homes; and rehabilitation (residential) centers.

**Social services, n.e.c. (SIC 839)**—Establishments primarily engaged in providing social services, not elsewhere classified, including community improvement, social change, and neighborhood development. Also included are organizations primarily engaged in soliciting contributions on their own account and administering appropriations and allocating funds among other agencies engaged in social welfare services; establishments primarily engaged in the prevention of criminal or antisocial behavior; and regional planning agencies. Establishments which raise funds on a fee basis are classified in Business services, n.e.c. (SIC 7399). Civic, social, fraternal and political organizations are included in Major Group 86, Membership Organizations.

Philanthropic trusts and foundations are out of scope and classified in Major Group 67, Holding and Other Investment Offices, unless they are actually engaged in providing social welfare services.

### **Noncommercial Museums, Art Galleries, and Botanical and Zoological Gardens (SIC Major Group 84)**

This major group includes museums, art galleries, and botanical and zoological gardens, which are not operated commercially. Funding of these establishments is not primarily from admission charges. These establishments are of historical, educational, or cultural interest.

**Noncommercial museums and art galleries (SIC 8411)**—Establishments primarily engaged in noncommercial operation of museums and art galleries. Historical, cultural, and educational societies whose functions are primarily providing attractions for the public (funded primarily through contributions and grants) are included here. Establishments primarily operating museums and art galleries commercially (funded primarily from admissions) are included in Amusement and recreation services, n.e.c. (SIC 7999). Art galleries or art dealers primarily selling to the general public are classified in retail trade.

**Noncommercial arboreta, botanical and zoological gardens (SIC 8421)**—Establishments primarily engaged in the noncommercial operation of arboreta and botanical and zoological gardens. Establishments primarily operating commercial exhibits (funded primarily from admissions) are included in Amusement and recreation services, n.e.c. (SIC 7999).

### **Selected Membership Organizations (SIC's 861, 862, 864, 869)**

This grouping includes organizations operating on a membership basis for the promotion of the interests of the members. Also included are organizations which are not operated on a membership basis, but for the promotion of the interests of a constituency or group of supporters. This grouping does not include establishments operated by membership organizations which are elsewhere classified, such as hotels open to the general public, golf and country clubs, fraternity and sorority houses, and credit unions.

Establishments of religious organizations operated for worship or for promotion of religious activities, such as churches, convents, religion schools and missions, are classified in Religious organizations (SIC 866) and are out of scope of the census. Also excluded are Labor unions and similar labor organizations (SIC 863) and Political organizations (SIC 865).

**Business associations (SIC 861)**—Membership organizations engaged in promoting business interests of their members, such as better business bureaus, boards of trade, chambers of commerce, industrial standards committees, merchants associations, real estate boards, and trade associations. Farmers' cooperative marketing associations are classified in wholesale trade. Security and commodity exchanges are classified in SIC 623 and are out of scope. Civic and social businessmen's clubs are included in Civic, social, and fraternal organizations (SIC 864).

**Professional membership organizations (SIC 862)**—Membership organizations of professional persons for the advancement of the interests of their profession, such as bar associations, engineering associations, and scientific membership organizations.

**Civic, social, and fraternal associations (SIC 864)**—Membership organizations engaged in civic, social, or fraternal activities, such as alumni associations, citizens' associations, fraternities, scout organizations, singing societies, university clubs, veterans' organizations, youth associations, consumer education and public advocacy groups (except organizations primarily engaged in research). Bars and restaurants owned and operated by organizations, for members and guests only, are also classified here. Hotels and lodging houses operated by organizations for members and their guests, including fraternity and sorority houses, are classified in Organization hotels and lodging houses, on membership basis (SIC 704). Membership sports and recreation clubs are classified in SIC 7997.

**Membership organizations, n.e.c. (SIC 869)**—Membership organizations, not elsewhere classified, such as athletic regulatory associations, automobile owners' associations, farm bureaus, historical clubs, and humane societies.

### **Miscellaneous Services (SIC Major Group 89)**

This major group includes establishments engaged in performing services, not elsewhere classified, such as those rendered by engineers, architects, surveyors, accountants, artists, lecturers, and writers, and establishments primarily engaged in noncommercial educational, scientific, and other general welfare research activities.

**Engineering, architectural, and surveying services (SIC 891)**—Establishments primarily performing professional services in the fields of architecture, engineering, and land

surveying. Graphic arts and related design are classified in SIC 7333; drafting services, in SIC 7399; systems engineering or design (not computer related), in SIC 7392; and computer related systems engineering or design, in SIC 7372. Establishments primarily engaged in construction contracting are classified in construction. Landscape architects are classified in agricultural services.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Architectural services.
2. Engineering services.
3. Surveying services.

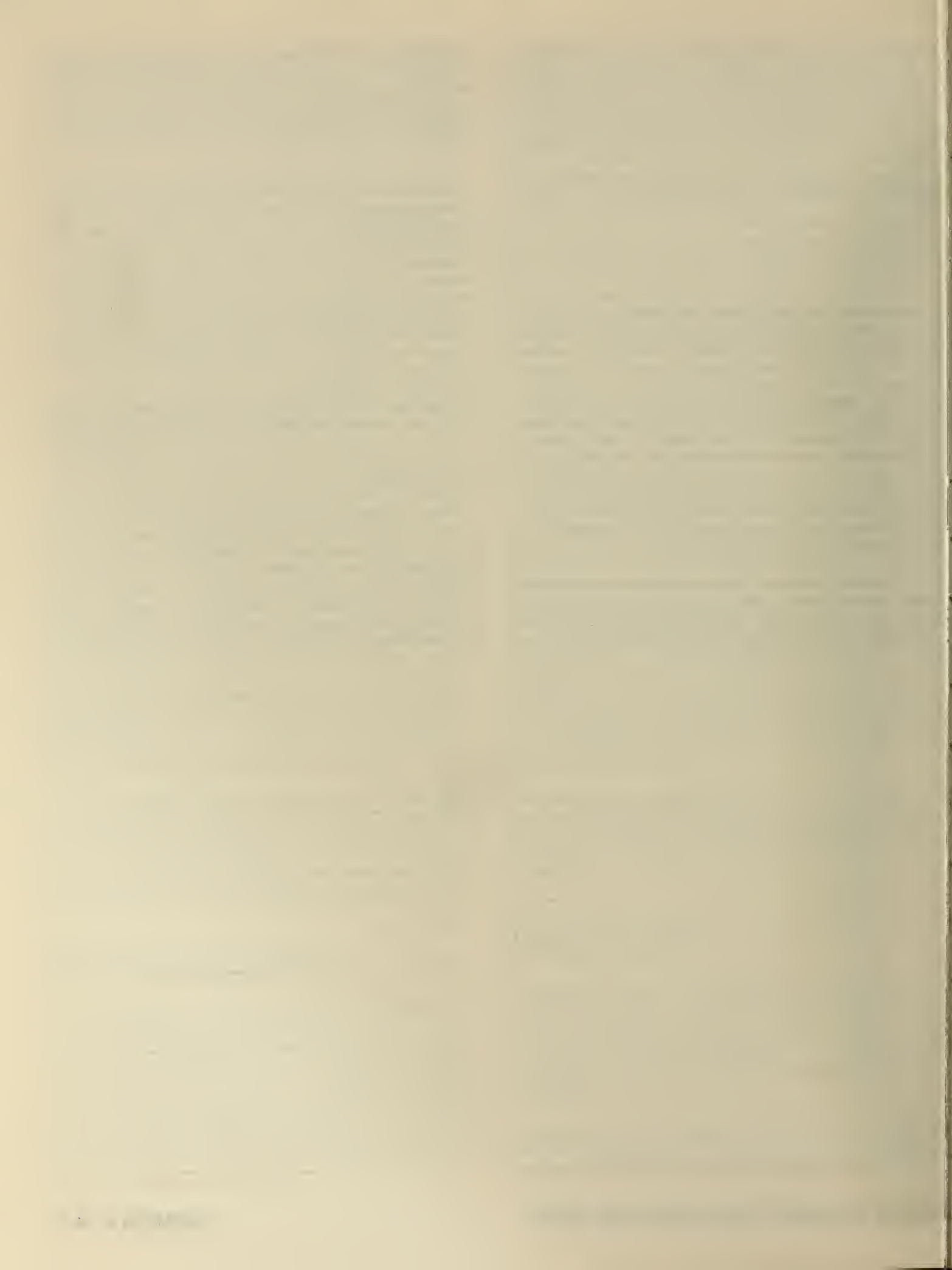
**Noncommercial educational, scientific, and research organizations (SIC 892)**—Establishments primarily engaged in noncommercial research into and dissemination of information for public health, education, or general welfare, such as archaeological expeditions, educational research, medical research, and research institutes. Establishments included here operate primarily on funds from endowments, contributions, and grants. Establishments primarily engaged in physical research on a contract or fee (commercial) basis are included in Research and development laboratories (SIC 7391), and those primarily engaged in nonphysical research on a commercial basis are included in Management, consulting, and public relations services (SIC 7392).

**Accounting, auditing, and bookkeeping services (SIC 893)**—Establishments primarily engaged in furnishing accounting, auditing, or bookkeeping services. Such establishments may, as part of providing such service, use

data processing and tabulation techniques, although those techniques do not qualify as primary activities. Establishments primarily providing income tax preparation services for individuals without accounting, auditing, and bookkeeping services are classified in Miscellaneous personal services (SIC 7299).

**Services, n.e.c. (SIC 899)**—Establishments primarily providing services, not elsewhere classified, such as artists (excluding commercial and medical artists), authors, scientific consultants (working on their own account), inventors, lecturers, music arrangers, newspaper columnists, radio commentators, song writers, weather forecasters, and writers. Establishments primarily providing commercial art services are classified in Commercial photography, art, and graphics (SIC 7333); writers of advertising copy who also place advertising with the media are classified in Advertising agencies (SIC 7311); business and management consultants are classified in Management, consulting and public relations services (SIC 7392), engineering consultants in Engineering, architectural, and surveying services (SIC 891); computer consulting in Computer related services, n.e.c. (SIC 7379); and advertising consulting in Advertising agencies (SIC 7311).

There is evidence that among small employer establishments (for which kind-of-business information is obtained from administrative records), many service establishments are classified incorrectly in this industry because there is insufficient information to determine the correct kind-of-business classification. Therefore, the published data probably overstate the number of establishments and level of activity for this category.



# APPENDIX B.

## General Questions



U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
FORM

### 1982 CENSUS OF SERVICE INDUSTRIES

O.M.B. APPROVAL NO. 0607-0383 EXPIRES 11/84

**NOTICE** — Response to this inquiry is required by law (title 13, U.S. Code). By the same law, your report to the Census Bureau is confidential. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

Please complete this form and RETURN TO

BUREAU OF THE CENSUS  
1201 East Tenth Street  
Jeffersonville, Indiana 47134

**DUE DATE: FEBRUARY 15, 1983**

If you cannot file by the due date, a time extension request should be sent to the above address; please include your 11-digit Census File Number (CFN).

**Note** — Please read the accompanying instructions before answering the questions.

In correspondence pertaining to this report please refer to this Census File Number (CFN)

Employer Identification (EI) Number

Please correct errors in name, address, and ZIP code. ENTER street and number if not shown.

#### Item 1 — EMPLOYER IDENTIFICATION NUMBER

Is the Employer Identification (EI) Number shown in the label the SAME as that used for this establishment on its latest 1982 Employer's Quarterly Federal Tax Return, Treasury Form 941?

094 1 ☐ YES 2 ☐ NO — Enter current EI No.

(9 digits)

#### Item 2 — PHYSICAL LOCATION OF ESTABLISHMENT

Answer items a, b, c, and d

**NOTE:** P.O. boxes or rural routes are not physical locations.

a. ☐ Same as shown in mailing label. If different, indicate change.

NUMBER AND STREET

CITY TOWN VILLAGE ETC

STATE

ZIP CODE

b. Is this establishment physically located inside the legal boundaries of the city, town, village, etc.?

095 1 ☐ YES 2 ☐ NO 3 ☐ No legal boundaries 4 ☐ Don't know

c. Type of municipality where physically located

096 1 ☐ City, village, 2 ☐ Town or borough 3 ☐ Other or don't know

d. Name of county where physically located

#### Item 3 — OPERATIONAL STATUS

a. How many months during 1982 did this firm or organization actively operate this establishment?

Number of months

002

b. Mark (X) the ONE box which best describes this establishment at the end of 1982.

- 001 1 ☐ In operation  
2 ☐ Temporarily or seasonally inactive  
3 ☐ Ceased operation — Give date →  
4 ☐ Sold or leased to another operator — Give date at right → AND enter name, etc., below

Figures only

Month Day Year

NAME OF NEW OWNER OR OPERATOR

NUMBER AND STREET

CITY

STATE

ZIP CODE

#### Item 4 — ORGANIZATIONAL STATUS

Mark (X) the ONE box which best describes this establishment during 1982.

- 003 1 ☐ Individual proprietorship 2 ☐ Partnership 3 ☐ Corporation 4 ☐ Other — Specify  
5 ☐ Government — Specify

#### Item 5 — TAX STATUS

a. Is this establishment operated on a not-for-profit basis?

005 1 ☐ YES 2 ☐ NO — SKIP to item 6

b. Was all or part of the income of this establishment or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code?

004 1 ☐ YES 2 ☐ NO

#### HOW TO REPORT DOLLAR FIGURES

Value figures may be reported in dollars or rounded to thousands.

Example: If a figure is \$1,125,628, report either

• Preferred  
Acceptable

Mil- lions (000)	Thou- sands (000)	Dol- lars (000)
1	126	
1	125	628

#### Item 6 — DOLLAR VOLUME

If the answer to item 5b was "YES," skip to part b; otherwise, complete part a and skip to item 7.

a. OPERATING RECEIPTS of taxable establishments in 1982

b. REVENUE and EXPENSES of tax-exempt establishments

(1) REVENUE in 1982

(2) EXPENSES in 1982 (Including payroll)

#### Item 7 — PAYROLL AND EMPLOYMENT

a. Payroll in 1982, before deductions

(1) Total ANNUAL payroll

(2) FIRST QUARTER payroll

b. Employment in 1982

Number of paid employees for the pay period including March 12, 1982. (Include both full- and part-time employees.)

#### Item 8 — KIND OF BUSINESS OR ACTIVITY

Mark (X) the ONE box which best describes the activity that accounted for this establishment's MAJOR portion of receipts or revenue in 1982.

(Categories appropriate to individual form)

PENALTY FOR FAILURE TO REPORT

CONTINUE ON PAGE 2 →

(Items 9 through 15 (where applicable) vary by form and contain questions on data such as sources of receipts, hotel rooms, laundry equipment, exported services, theater capacity, and personnel and payroll by type.)

The following items represent the last three items (although item numbers vary) used on all forms.

NOTE		<i>Answer item 13 only if your Census File Number (CFN), shown in the address label of this report form, begins with a zero.</i>			
<b>Item 13 – OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION</b>					
<b>a.</b> Is this establishment owned or controlled by another entity? <div style="float: right; text-align: right;">             097    1 <input type="checkbox"/> YES →                        2 <input type="checkbox"/> NO           </div>	ENTER OWNING OR CONTROLLING ENTITY NAME, ADDRESS, AND ZIP CODE  <div style="text-align: right;">EI No. (9 digits)    <span style="border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span></div>				
<b>b.</b> Does this establishment own or control any other entity or entities? <div style="float: right; text-align: right;">             098    1 <input type="checkbox"/> YES →                        2 <input type="checkbox"/> NO           </div>	ENTER OWNED OR CONTROLLED ENTITY NAME, ADDRESS, AND ZIP CODE  <div style="text-align: right;">EI No. (9 digits)    <span style="border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span></div>				
<b>c.</b> How many establishments were operated under the EI Number shown in the address label (or as corrected in item 1) at the end of 1982? →					Number 079
If more than one, provide the physical location address and other information indicated below for each establishment. Continue with same format in item 14 (or attach a separate sheet) if necessary.					
1	NAME, ADDRESS, AND ZIP CODE  KIND-OF-BUSINESS DESCRIPTION	1982	Mil.	Thou.	Dol.
		Receipts or revenue	081		
		Annual payroll	082		
		Census use	088		
2	NAME, ADDRESS, AND ZIP CODE  KIND-OF-BUSINESS DESCRIPTION	1982	Mil.	Thou.	Dol.
		Receipts or revenue	081		
		Annual payroll	082		
		Census use	088		
<b>Item 14 – REMARKS</b> – Please use this space for any explanations that may be essential in understanding your reported data.					
<b>Item 15 – CERTIFICATION</b> – This report is substantially accurate and has been prepared in accordance with instructions.					
Name of person to contact regarding this report – <i>Print or type</i>		Period covered by this report →	FROM: Mo. Year	TO: Mo. Year	
Telephone →	Area code	Number	Extension	Signature of authorized person	Date

FORM

U.S. GOVERNMENT PRINTING OFFICE: 1982-559-111/33

# APPENDIX C.

## Kind-of-Business Titles and Reporting-Form Numbers

Listed below are service industries kind-of-business titles and their corresponding reporting-form numbers. Requests for copies of any of these forms, including the inquiries used to classify establishments by kind of business, should be directed to the Business Division, Bureau of the Census, Washington, D.C. 20233.

SIC code	Title	Reporting form CB-	SIC code	Title	Reporting form CB-
70	HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES		73	BUSINESS SERVICES--Con.	
7011 pt.	Hotels, 25 guestrooms or more.....	7001	7392 pt.	Management and administrative services.....	7306
7011 pt.	Hotels, less than 25 guestrooms.....	7001	7392 pt.	Public relations services.....	7306
7011 pt.	Motels, tourist courts.....	7001	7392 pt.	Management consulting services.....	7306
7011 pt.	Motor hotels.....	7001	7392 pt.	Economic and sociological research.....	7306
			7392 pt.	Consulting services, n.e.c.....	7306
702	Rooming and boarding houses.....	7002	7393 pt.	Detective agencies and guard services.....	7308
7032	Sporting and recreational camps.....	7002	7393 pt.	Armored car services.....	7308
7033	Trailer parks and camp sites for transients....	7002	7393 pt.	Burglar and fire alarm systems.....	7308
704	Organization hotels and lodging houses, on membership basis.....	7002			
			7394 pt.	Equipment rental.....	7307
			7394 pt.	Equipment leasing, except finance leasing.....	7307
			7394 pt.	Leasing and rental of heavy construction equipment without operators.....	7307
72	PERSONAL SERVICES		7394 pt.	Rental of heavy construction equipment with operators.....	7307
7211	Power laundries, family and commercial.....	7201			
7212	Garment pressing and agents for laundries and dry cleaners.....	7201	7395	Photofinishing laboratories.....	7303
7213	Linen supply.....	7201	7396	Trading stamp services (sales offices).....	7308
7214	Diaper service.....	7201	7397	Testing laboratories and facilities.....	7305
7215 pt.	Coin-operated laundries and dry-cleaning stores....	7201	7399 pt.	Sign painting shops.....	7308
7215 pt.	Coin-operated laundry machine routes.....	7201	7399 pt.	Interior designing.....	7308
7216	Dry-cleaning plants, except rug cleaning.....	7201	7399 pt.	Telephone answering services.....	7308
7217	Carpet and upholstery cleaning.....	7201	7399 pt.	Water softening services.....	7308
7218	Industrial launderers.....	7201	7399 pt.	Packaging and labeling services.....	7308
7219	Laundry and garment services, n.e.c.....	7201	7399 pt.	Miscellaneous business services, n.e.c.....	7308
722	Photographic studios, portrait.....	7303			
723	Beauty shops.....	7203			
724	Barber shops.....	7203	75	AUTOMOTIVE REPAIR, SERVICES, AND GARAGES	
725	Shoe repair, shoe shine, and hat-cleaning shops....	7203	7512 pt.	Passenger car rental, without drivers.....	7501
726	Funeral service and crematories.....	7202	7512 pt.	Passenger car leasing, except finance leasing.....	7501
729 pt.	Reducing salons and health clubs, except resorts...	7203	7513 pt.	Truck rental, without drivers.....	7501
729 pt.	Tax preparation services.....	7203	7513 pt.	Truck leasing, except finance leasing.....	7501
729 pt.	Other personal services, n.e.c.....	7203	7519	Utility trailer and recreational vehicle rental....	7501
73	BUSINESS SERVICES		7523	Parking lots.....	7502
7311	Advertising agencies.....	7301	7525	Parking structures.....	7502
7312	Outdoor advertising services.....	7301			
7313	Radio, TV, publishers' advertising representatives.	7301	7531	Top and body repair shops.....	7503
7319	Advertising, n.e.c.....	7301	7534	Tire retreading and repair shops.....	7503
			7535	Paint shops.....	7503
732 pt.	Adjustment and collection agencies.....	7302	7538 pt.	General automotive repair shops, except diesel....	7503
732 pt.	Mercantile reporting agencies.....	7302	7538 pt.	Diesel repair shops.....	7503
732 pt.	Consumer credit reporting agencies.....	7302	7539 pt.	Auto electrical and fuel system services.....	7503
			7539 pt.	Radiator repair.....	7503
7331	Direct mail advertising services.....	7308	7539 pt.	Glass replacement and repair.....	7503
7332	Blueprinting and photocopying services.....	7308	7539 pt.	Brake, front end, and wheel alignment.....	7503
7333 pt.	Commercial photography.....	7303	7539 pt.	Exhaust system services (muffler shops).....	7503
7333 pt.	Commercial art.....	7303	7539 pt.	Transmission repair shops.....	7503
7333 pt.	Graphic arts and related design and commercial photography, n.e.c.....	7303	7539 pt.	Other automotive repair shops, n.e.c.....	7503
7339	Stenographic services; and reproduction services, n.e.c.....	7308			
			7542	Car washes.....	7503
			7549	Other automotive services.....	7503
7341	Window cleaning.....	7308	76	MISCELLANEOUS REPAIR SERVICES	
7342	Disinfecting and exterminating services.....	7308	7622	Radio and TV repair shops.....	7600
7349	Cleaning and maintenance services, n.e.c.....	7308	7623	Refrigeration and air-conditioning repair shops.....	7600
735	News syndicates.....	7308	7629	Electrical and electronic repair shops, n.e.c.....	7600
7361	Employment agencies.....	7308	763	Watch, clock, and jewelry repair.....	7600
7362 pt.	Office help supply services.....	7308	764	Reupholstery and furniture repair.....	7600
7362 pt.	Help supply, except office workers.....	7308			
7369	Facilities management services.....	7308			
			7692	Welding repair.....	7600
7372	Computer programming and other software services...	7304	7694	Armature rewinding shops.....	7600
7374 pt.	Data processing services, except facilities management.....	7304	7699 pt.	Farm machinery and equipment repair shops.....	7600
7374 pt.	Computer facilities management.....	7304	7699 pt.	Lawnmower, saw, knife, tool sharpening and repair.....	7600
7379	Computer related services, n.e.c.....	7304	7699 pt.	Sewer and septic tank cleaning services.....	7600
7391	Research and development laboratories.....	7305	7699 pt.	Other repair and related services, n.e.c.....	7600

SIC code	Title	Reporting form CB-	SIC code	Title	Reporting form CB-
78	MOTION PICTURES		80	HEALTH SERVICES, EXCEPT HOSPITALS--Con.	
7813	Motion picture production, except for TV.....	7801	8051	Skilled nursing care facilities.....	8004
7814	Motion picture, tape production for TV.....	7801	8059	Nursing and personal care facilities, n.e.c.....	8004
7819	Services allied to motion picture production.....	7802	8071	Medical laboratories.....	8003
7823	Motion picture film exchanges.....	7801	8072	Dental laboratories.....	8003
7824	Film or tape distribution for TV.....	7801	808	Outpatient care facilities.....	8004
7829	Services allied to motion picture distribution.....	7802	809	Health and allied services, n.e.c.....	8004
7832	Motion picture theaters, except drive-in.....	7803			
7833	Drive-in motion picture theaters.....	7803	81	LEGAL SERVICES	
79	AMUSEMENT AND RECREATION SERVICES, EXCEPT MOTION PICTURES		81 pt.	Offices of lawyers.....	8100
			81 pt.	Legal aid societies and similar legal services.....	8100
791 pt.	Public dance halls or ballrooms.....	7905			
791 pt.	Dance schools, including children's and professionals'.....	7905	823, 4, 9	SELECTED EDUCATIONAL SERVICES	
7922 pt.	Producers of live theatrical productions.....	7901	823	Libraries and information centers.....	8200
7922 pt.	Producers of radio and TV shows, except tape.....	7901	8241	Correspondence schools.....	8200
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents.....	7901	8243	Data processing schools.....	8200
7922 pt.	Other theatrical services.....	7901	8244	Business and secretarial schools.....	8200
7929 pt.	Dance groups and artists.....	7901	8249	Vocational schools, except vocational high schools, n.e.c.....	8200
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations.....	7901	829	Schools and educational services, n.e.c.....	8200
7929 pt.	Other music and entertainment presentations.....	7901			
7932	Billiard and pool establishments.....	7902	83	SOCIAL SERVICES	
7933	Bowling alleys.....	7902	832	Individual and family social services.....	8300
7941 pt.	Baseball clubs.....	7902	833	Job training and vocational rehabilitation services.....	8300
7941 pt.	Football clubs.....	7902	835	Child day care services.....	8300
7941 pt.	Other professional sports clubs.....	7902	836	Residential care.....	8300
7941 pt.	Managers and promoters.....	7902	839	Social services, n.e.c.....	8300
7948 pt.	Auto racetrack operation.....	7902			
7948 pt.	Horse racetrack operation.....	7902	84	NONCOMMERCIAL MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS	
7948 pt.	Dog racetrack operation.....	7902	8411	Noncommercial museums and art galleries.....	7904
7948 pt.	Racing stables and racing, n.e.c.....	7902	8421	Noncommercial arboreta, botanical, and zoological gardens.....	7904
7992	Public golf courses.....	7905			
7993	Coin-operated amusement device operators.....	7905			
7996	Amusement parks.....	7902			
7997	Membership sports and recreation clubs.....	7903	86	SELECTED MEMBERSHIP ORGANIZATIONS	
7999 pt.	Concession operators of amusement devices, rides... ..	7905	861	Business associations.....	8600
7999 pt.	Carnivals and circuses.....	7905	862	Professional membership organizations.....	8600
7999 pt.	Fairs.....	7905	864	Civic, social, and fraternal associations.....	8600
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens.....	7904	869	Membership organizations, n.e.c.....	8600
7999 pt.	Roller skating rinks.....	7905			
7999 pt.	Ice skating rinks.....	7905			
7999 pt.	Other amusement and recreation services, n.e.c.....	7905	89	MISCELLANEOUS SERVICES	
80	HEALTH SERVICES, EXCEPT HOSPITALS		891 pt.	Architectural services.....	8901
801	Offices of physicians.....	8001	891 pt.	Engineering services.....	8901
802	Offices of dentists.....	8002	891 pt.	Surveying services.....	8901
803	Offices of osteopathic physicians.....	8001	892	Noncommercial educational, scientific, and research organizations.....	7305
8041	Offices of chiropractors.....	8001	893	Accounting, auditing, and bookkeeping services.....	8902
8042	Offices of optometrists.....	8001	899	Services, n.e.c.....	8902
8049	Offices of health practitioners, n.e.c.....	8001			

# APPENDIX D.

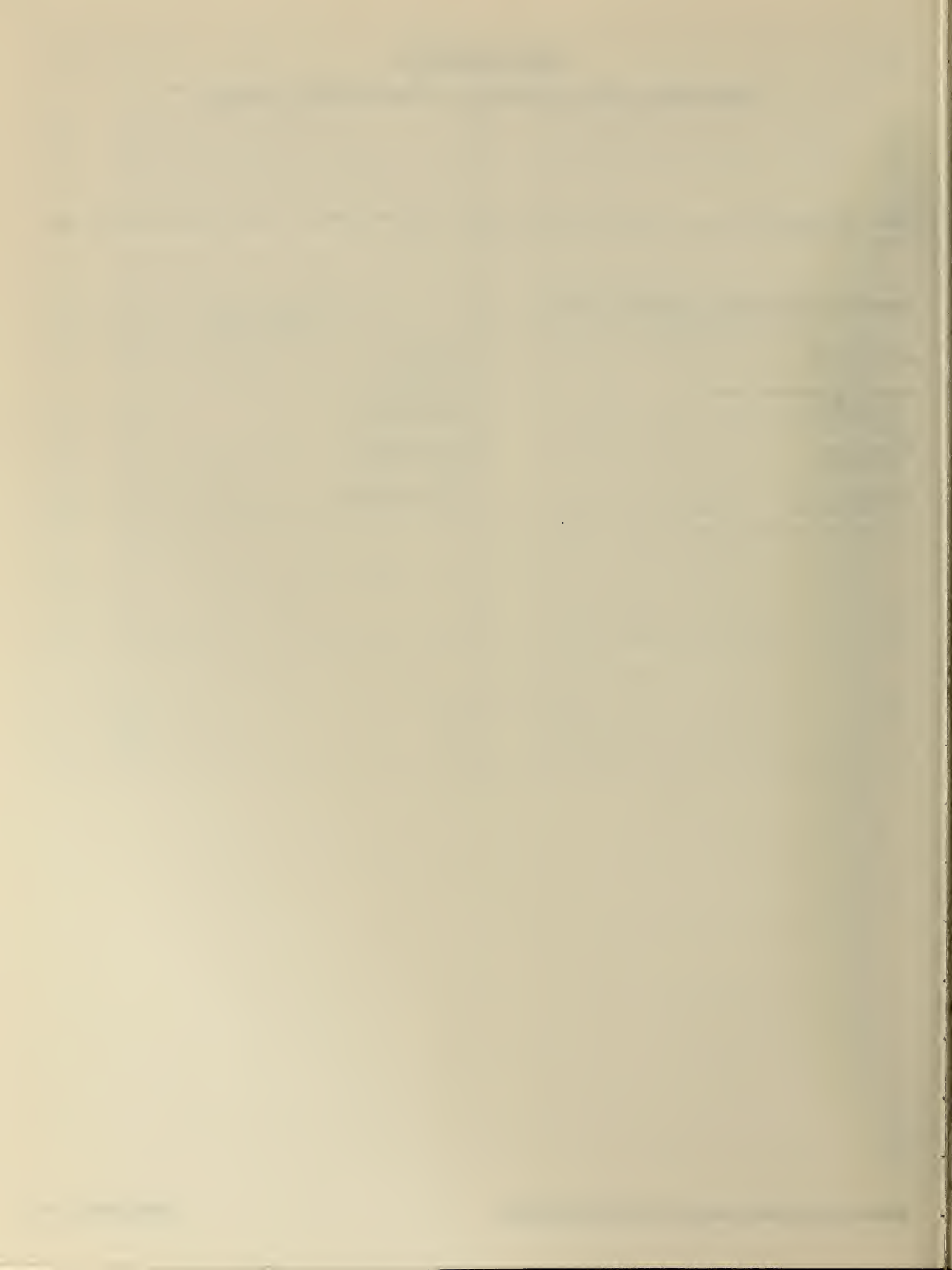
## Standard Metropolitan Statistical Areas

[Titles and definitions shown for SMSA's are those established by the Office of Management and Budget, as of January 1982]

### Standard Metropolitan Statistical Areas

SMSA and definition	SMSA and definition
<b>Cedar Rapids, Iowa</b> Linn County, Iowa	<b>Iowa City, Iowa<sup>1</sup></b> Johnson County, Iowa
<b>Davenport-Rock Island-Moline, Iowa-Ill.</b> Henry County, Ill. Rock Island County, Ill. Scott County, Iowa	<b>Omaha, Nebr.-Iowa</b> Pottawattamie County, Iowa Douglas County, Nebr. Sarpy County, Nebr.
<b>Des Moines, Iowa</b> Polk County, Iowa Warren County, Iowa	<b>Sioux City, Iowa-Nebr.</b> Woodbury County, Iowa Dakota County, Nebr.
<b>Dubuque, Iowa</b> Dubuque County, Iowa	<b>Waterloo-Cedar Falls, Iowa</b> Black Hawk County, Iowa

<sup>1</sup>New SMSA since 1977 Economic Censuses.



# APPENDIX E.

## Percent of Receipts/Revenue Based on Administrative Records and Estimation for the State: 1982

Table E-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text]

SIC code	Kind of business or operation	Percent of receipts†—		SIC code	Kind of business or operation	Percent of receipts†—	
		From administrative records¹	Estimated²			From administrative records¹	Estimated²
	<b>Total .....</b>	<b>1</b>	<b>1</b>	<b>73</b>	<b>Business services—Con.</b>		
<b>70</b>	<b>Hotels, motels, and other lodging places .....</b>	<b>1</b>	<b>1</b>	7394	Equipment rental and leasing services .....	1	1
7011	Hotels, motor hotels, and motels .....	1	1	7394 pt.	Equipment rental .....	1	1
7011 pt.	Hotels .....	0	0	7394 pt.	Equipment leasing, except finance leasing .....	1	0
7011 pt.	Hotels, 25 guestrooms or more .....	0	0	7394 pt.	Leasing and rental of heavy construction equipment without operators .....	0	1
7011 pt.	Hotels, less than 25 guestrooms .....	1	3	7394 pt.	Rental of heavy construction equipment with operators .....	2	1
7011 pt.	Motels, motor hotels, and tourist courts .....	1	1	Other 73	Other business services .....	1	1
7011 pt.	Motels, tourist courts .....	1	2	732	Credit reporting, collection agencies .....	2	1
7011 pt.	Motor hotels .....	1	1	732 pt.	Adjustment and collection agencies .....	2	0
702, 3, 4	Other lodging places .....	2	2	732 pt.	Mercantile reporting agencies .....	(D)	(D)
703	Trailing parks and camps .....	2	3	732 pt.	Consumer credit reporting agencies .....	(D)	(D)
7032	Sporting and recreational camps .....	0	6	7331	Direct mail advertising services .....	1	0
7033	Trailing parks and camp sites for transients .....	6	1	7332	Blueprinting and photocopying services .....	0	0
702, 4	Rooming, boarding, and membership lodging .....	1	1	7333	Commercial photography, art, and graphics .....	2	1
702	Rooming and boarding houses .....	1	1	7333 pt.	Commercial photography .....	1	2
704	Organization hotels and lodging houses, on membership basis .....	0	2	7333 pt.	Commercial art .....	0	0
<b>72</b>	<b>Personal services .....</b>	<b>1</b>	<b>1</b>	7333 pt.	Graphic arts and related design and commercial photography, n.e.c. ....	6	1
721	Laundry, cleaning, and garment services .....	1	0	7339	Stenographic services; and reproduction services, n.e.c. ....	1	0
7215	Coin-operated laundries and dry cleaning .....	3	1	736	Personnel supply services .....	0	0
7215 pt.	Coin-operated laundries and dry-cleaning stores .....	(D)	(D)	7361	Employment agencies .....	1	1
7215 pt.	Coin-operated laundry machine routes .....	(D)	(D)	7362	Help supply services .....	0	0
721 ex.	Other laundry, cleaning, and garment services .....	0	0	7362 pt.	Office help supply services .....	0	0
7215	Power laundries, family and commercial* .....	0	2	7362 pt.	Help supply, except office workers .....	0	0
7216	Dry-cleaning plants, except rug cleaning* .....	1	1	7369	Facilities management services .....	0	0
Other 721	Laundry and cleaning services, n.e.c.* .....	0	0	7391	Research and development laboratories .....	3	2
7212	Garment pressing and agents for laundries and dry cleaners .....	5	2	7397	Testing laboratories and facilities .....	0	2
7213	Linen supply* .....	0	0	7393	Detective agencies and protective services .....	0	0
7217	Carpet and upholstery cleaning .....	2	2	7393 pt.	Detective agencies and guard services .....	1	0
7218	Industrial laundries .....	0	0	7393 pt.	Armored car services .....	0	0
7214, 9	Other laundry, garment services, including diaper* .....	3	1	7393 pt.	Burglar and fire alarm systems .....	0	0
7214	Diaper service* .....	0	0	7395	Photofinishing laboratories* .....	0	1
7219	Laundry and garment services, n.e.c. ....	3	1	7399 pt.	Sign painting shops .....	3	2
722	Photographic studios, portrait .....	2	1	7399 pt.	Interior designing .....	5	4
723, 4	Beauty and barber shops .....	2	1	7399 pt.	Telephone answering services .....	0	0
723	Beauty shops .....	2	1	735, 7396, 7399 pt.	Other business services, n.e.c. ....	1	1
724	Barber shops .....	2	1	735	News syndicates .....	(D)	(D)
725	Shoe repair, shoe shine, and hat-cleaning shops .....	1	1	7396	Trading stamp services (sales offices) .....	2	0
726	Funeral service and crematories .....	1	0	7399 pt.	Water softening services .....	2	2
729	Miscellaneous personal services .....	2	1	7399 pt.	Packaging and labeling services .....	0	2
729 pt.	Reducing salons and health clubs, except resorts .....	1	3	7399 pt.	Miscellaneous business services, n.e.c. ....	(D)	(D)
729 pt.	Tax preparation services .....	1	2	<b>75</b>	<b>Automotive repair, services, and garages .....</b>	<b>1</b>	<b>1</b>
729 pt.	Other personal services, n.e.c. ....	2	0	751	Automotive rental and leasing, without drivers .....	0	0
<b>73</b>	<b>Business services .....</b>	<b>0</b>	<b>1</b>	7512 pt.	Passenger car rental, without drivers .....	(D)	(D)
731	Advertising .....	0	1	7512 pt.	Passenger car leasing, except finance leasing .....	0	1
7311	Advertising agencies .....	0	0	7513 pt.	Truck rental, without drivers .....	0	0
7312	Outdoor advertising services .....	0	2	7513 pt.	Truck leasing, except finance leasing .....	0	0
7313	Radio, TV, publishers' advertising representatives .....	0	0	7519	Utility trailer and recreational vehicle rental .....	(D)	(D)
7319	Advertising, n.e.c. ....	1	1	752	Automobile parking .....	0	0
734	Services to dwellings and other buildings .....	1	1	7523	Parking lots .....	0	0
7341	Window cleaning .....	0	5	7525	Parking structures .....	0	0
7342	Disinfecting and exterminating services .....	1	1	753	Automotive repair shops .....	2	1
7349	Cleaning and maintenance services, n.e.c. ....	1	0	7538	General automotive repair shops .....	2	1
737	Computer and data processing services .....	0	1	7538 pt.	General automotive repair shops, except diesel .....	3	1
7372	Computer programming and other software services .....	0	0	7538 pt.	Diesel repair shops .....	1	0
7374	Data processing services .....	0	1	7531	Top and body repair shops .....	2	1
7374 pt.	Data processing services, except facilities management .....	(D)	(D)	7534, 5, 9	Other automotive repair shops .....	1	1
7374 pt.	Computer facilities management .....	(D)	(D)	7534	Tire retreading and repair shops .....	0	1
7379	Computer related services, n.e.c. ....	0	0	7535	Paint shops .....	1	1
7392	Management, consulting, and public relations services .....	0	1	7539 pt.	Auto electrical and fuel system services .....	2	1
7392 pt.	Management and administrative services .....	0	3	7539 pt.	Radiator repair .....	2	1
7392 pt.	Public relations services .....	5	3	7539 pt.	Glass replacement and repair .....	0	0
7392 pt.	Management consulting services .....	1	4	7539 pt.	Brake, front end, and wheel alignment .....	3	3
7392 pt.	Economic and sociological research .....	(D)	(D)	754	Exhaust system services (muffler shops) .....	1	0
7392 pt.	Consulting services, n.e.c. ....	(D)	(D)	7542	Transmission repair shops .....	1	1
				7549	Other automotive repair shops, n.e.c. ....	4	1
					Automotive services, except repair .....	2	1
					Car washes .....	2	1
					Other automotive services .....	2	1

See footnotes at end of table.

**Table E-1. Firms Subject to Federal Income Tax—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text]

SIC code	Kind of business or operation	Percent of receipts†—		SIC code	Kind of business or operation	Percent of receipts†—	
		From administrative records¹	Estimated²			From administrative records¹	Estimated²
76	Miscellaneous repair services .....	3	1	78, 79	Amusement and recreation services, including motion pictures—Con.		
762	Electrical and electronic repair shops.....	2	1	79 ex. 792, 3	Commercial sports and other amusement and recreation services—Con.		
7622	Radio and TV repair shops .....	3	1	79 ex. 792, 3, 4	Other amusement and recreation services .....	2	1
7623, 9	Other electrical and electronic repair shops .....	2	1	791	Dance halls, studios, and schools.....	(D)	(D)
7623	Refrigeration and air-conditioning repair shops .....	4	2	791 pt.	Public dance halls or ballrooms.....	1	0
7629	Electrical and electronic repair shops, n.e.c. ....	1	0	791 pt.	Dance schools, including children's and professionals' .....	(D)	(D)
764	Reupholstery and furniture repair .....	4	1	7992	Public golf courses .....	1	0
763, 9	Other repair shops and related services .....	3	1	7993	Coin-operated amusement device operators.....	0	0
763	Watch, clock, and jewelry repair .....	3	0	7996	Amusement parks .....	(D)	(D)
769	Miscellaneous repair and related services.....	3	1	7997	Membership sports and recreation clubs.....	4	2
7692	Welding repair .....	4	2	7999	Amusement and recreation services, n.e.c. ....	2	1
7694	Armature rewinding shops.....	3	1	7999 pt.	Concession operators of amusement devices, rides .....	0	5
7699	Repair shops and related services, n.e.c. ....	2	1	7999 pt.	Carnivals, circuses, and fairs .....	0	3
7699 pt.	Farm machinery and equipment repair shops .....	3	2	7999 pt.	Carnivals and circuses .....	(D)	(D)
7699 pt.	Lawnmower, saw, knife, tool sharpening and repair .....	2	2	7999 pt.	Fairs .....	(D)	(D)
7699 pt.	Sewer and septic tank cleaning services.....	4	1	7999 pt.	Other commercial recreation and amusements.....	3	1
7699 pt.	Other repair and related services, n.e.c. ....	2	1	7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens .....	0	0
78, 79	Amusement and recreation services, including motion pictures .....	1	1	7999 pt.	Roller skating rinks .....	1	1
781, 2	Motion picture production, distribution, and services.....	0	0	7999 pt.	Ice skating rinks .....	6	0
7813	Motion picture production, except for TV .....	0	5	7999 pt.	Other amusement and recreation services, n.e.c. ....	3	1
7814	Motion picture, tape production for TV .....	(D)	(D)	80, ex. 806	Health services, except hospitals .....	1	0
7819	Services allied to motion picture production .....	0	0	801	Offices of physicians .....	1	0
7823	Motion picture film exchanges .....	0	0	802	Offices of dentists .....	1	0
7824	Film or tape distribution for TV .....	0	0	803	Offices of osteopathic physicians .....	3	1
7829	Services allied to motion picture distribution.....	(D)	(D)	8041	Offices of chiropractors .....	1	1
783	Motion picture theaters .....	0	2	8042	Offices of optometrists .....	1	0
7832	Motion picture theaters, except drive-in.....	0	2	805	Nursing and personal care facilities .....	0	0
7833	Drive-in motion picture theaters .....	0	0	8051	Skilled nursing care facilities.....	1	1
792	Producers, orchestras, and entertainers .....	0	3	8059	Nursing and personal care facilities, n.e.c. ....	0	0
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services .....	0	0	8049, 807, 8, 9	Other health services .....	1	2
7922 pt.	Producers of live theatrical productions .....	(D)	(D)	807	Medical and dental laboratories .....	1	1
7922 pt.	Producers of radio and TV shows, except tape .....	0	0	8071	Medical laboratories .....	1	2
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents.....	(D)	(D)	8072	Dental laboratories .....	1	0
7922 pt.	Other theatrical services .....	(D)	(D)	8049, 808, 9	Other health services, n.e.c. ....	2	2
7929	Bands, orchestras, actors, and other entertainers and entertainment groups .....	1	6	8049	Offices of health practitioners, n.e.c. ....	1	2
7929 pt.	Dance groups and artists .....	(D)	(D)	808	Outpatient care facilities .....	4	2
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations .....	0	0	809	Health and allied services, n.e.c. ....	1	1
7929 pt.	Other music and entertainment presentations .....	(D)	(D)	81	Legal services .....	2	1
793	Bowling alleys and billiards and pool establishments .....	2	1	823, 4, 9	Selected educational services .....	2	1
7932	Billiard and pool establishments .....	0	3	823	Libraries and information centers .....	(D)	(D)
7933	Bowling alleys .....	2	1	824	Correspondence schools and vocational schools .....	4	0
79 ex. 792, 3	Commercial sports and other amusement and recreation services .....	2	1	8241	Correspondence schools .....	0	0
794	Commercial sports .....	4	0	8243	Data processing schools .....	(D)	(D)
7941	Professional sports clubs, managers, promoters .....	1	0	8244	Business and secretarial schools .....	3	0
7941 pt.	Baseball clubs .....	(D)	(D)	8249	Vocational schools, except vocational high schools, n.e.c. ....	(D)	(D)
7941 pt.	Football clubs .....	0	0	829	Schools and educational services, n.e.c. ....	(D)	(D)
7941 pt.	Other professional sports clubs .....	(D)	(D)	891	Engineering, architectural, and surveying services .....	0	0
7941 pt.	Managers and promoters .....	0	0	891 pt.	Architectural services .....	0	0
7948	Racing, including track operation.....	7	0	891 pt.	Engineering services .....	0	0
7948 pt.	Auto race track operation .....	(D)	(D)	891 pt.	Surveying services .....	0	0
7948 pt.	Horse race track operation .....	0	0	893	Accounting, auditing, and bookkeeping services .....	1	1
7948 pt.	Dog race track operation .....	0	0	83, 892, 9	Social and other services .....	2	2
7948 pt.	Racing stables and racing, n.e.c. ....	(D)	(D)	83	Social services .....	2	2
				835	Child day care services .....	2	2
				832, 3, 6, 9	Other social services .....	2	2
				832	Individual and family social services .....	1	7
				833	Job training and vocational rehabilitation services .....	(D)	(D)
				836	Residential care .....	3	1
				839	Social services, n.e.c. ....	(D)	(D)
				892, 9	Other services .....	3	0
				892	Noncommercial educational, scientific, and research organizations.....	1	6
				899	Services, n.e.c. ....	3	0

† Coverage symbols: 0—Less than 10 percent; 1—10 to 19 percent; 2—20 to 29 percent; 3—30 to 39 percent; 4—40 to 49 percent; 5—50 to 59 percent; 6—60 to 69 percent; 7—70 to 79 percent; 8—80 to 89 percent; 9—90 percent or more.

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

**Table E-2. Firms Exempt From Federal Income Tax**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text]

SIC code	Kind of business or operation	Percent of revenue†—		SIC code	Kind of business or operation	Percent of revenue†—	
		From administrative records¹	Estimated²			From administrative records¹	Estimated²
	<b>Total .....</b>	0	0	<b>805, 8, 9</b>	<b>Selected health services .....</b>	0	0
7011 pt., 7032, 704	<b>Hotels, camps, and membership lodging .....</b>	1	3	805	Nursing and personal care facilities .....	0	0
7011 pt.	Hotels .....	0	6	8051	Skilled nursing care facilities .....	0	0
7032	Sporting and recreational camps .....	1	0	8059	Nursing and personal care facilities, n.e.c. ....	0	0
704	Organization hotels and lodging houses, on membership basis .....	1	3	808	Outpatient care facilities .....	1	2
				809	Health and allied services, n.e.c. ....	0	0
7391, 2, 7	<b>Research, testing, and consulting services .....</b>	(D)	(D)	<b>81</b>	<b>Legal aid societies and similar legal services .....</b>	(D)	(D)
7391	Research and development laboratories .....	0	0	<b>823, 4, 9</b>	<b>Selected educational services .....</b>	(D)	(D)
7392	Management, consulting, and public relations services .....	(D)	(D)	823	Libraries and information centers .....	(D)	(D)
7397	Testing laboratories and facilities .....	(D)	(D)	824	Correspondence schools and vocational schools ..	(D)	(D)
792, 7997, 7999 pt., 84	<b>Selected amusement, recreation, and related services .....</b>	2	0	8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c. ....	(D)	(D)
792	Producers, orchestras, and entertainers .....	0	0	8243, 4	Data processing, business, and secretarial schools .....	0	0
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services .....	0	0	829	Schools and educational services, n.e.c. ....	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups .....	1	0	<b>83</b>	<b>Social services .....</b>	0	1
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens .....	1	0	835	Child day care services .....	1	2
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens .....	0	0	832, 3, 6, 9	Other social services .....	0	1
84	Noncommercial museums, art galleries, and botanical and zoological gardens .....	2	0	832	Individual and family social services .....	0	1
8411	Noncommercial museums and art galleries .....	(D)	(D)	833	Job training and vocational rehabilitation services ..	0	0
8421	Noncommercial arboreta, botanical and zoological gardens .....	(D)	(D)	836	Residential care .....	0	0
7997	Membership sports and recreation clubs .....	2	0	839	Social services, n.e.c. ....	0	2
7999 pt.	Fairs .....	2	1	<b>861, 2, 4, 9</b>	<b>Selected membership organizations .....</b>	1	0
				861	Business associations .....	1	0
				864	Civic, social, and fraternal associations .....	1	1
				862, 9	Other membership organizations .....	2	0
				862	Professional membership organizations .....	4	2
				869	Membership organizations, n.e.c. ....	2	0
				<b>892</b>	<b>Noncommercial educational, scientific, and research organizations .....</b>	(D)	(D)

† Coverage symbols: 0—Less than 10 percent; 1—10 to 19 percent; 2—20 to 29 percent; 3—30 to 39 percent; 4—40 to 49 percent; 5—50 to 59 percent; 6—60 to 69 percent; 7—70 to 79 percent; 8—80 to 89 percent; 9—90 percent or more.

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.



## **APPENDIX F. Geographic Notes**

**Carlisle** is in Polk and Warren Counties.

**Dyersville** is in Delaware and Dubuque Counties.

**Forest City** is in Hancock and Winnebago Counties.

**Sheldon** is in O'Brien and Sioux Counties.

**Shenandoah** is in Fremont and Page Counties.

**Wilton** is in Cedar and Muscatine Counties.

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# PUBLICATION PROGRAM

## 1982 CENSUS OF SERVICE INDUSTRIES

Publications of the 1982 Census of Service Industries, containing data on service industries establishments in the United States, are described below. Publications order forms for specific reports may be obtained from any Department of Commerce district office or from Data User Services Division, Customer Services (Publications), Bureau of the Census, Washington, D.C. 20233. The first results were issued in preliminary reports. Final detailed statistics are issued in separate paper-bound reports, which subsequently are assembled and reissued in cloth-bound volumes.

### Final Reports

#### Geographic area series—52 reports (SC82-A-1 to -52)

A separate paperbound report is being published for establishments with payroll for each State, the District of Columbia, and the United States. Each report presents general statistics for establishments of firms subject to Federal income tax, on number of establishments, receipts, payroll, and employment, by varied service classifications, for the United States, States, the District of Columbia, SMSA's, counties, and places with 300 service establishments or more, by kind of business. Greater kind-of-business detail is shown for larger areas. In addition, for places with 2,500 inhabitants or more and for all counties, statistics are provided on number of establishments and receipts for five major kind-of-business groups. For establishments of firms exempt from Federal income tax, statistics are presented on number of establishments, revenue, payroll, and employment by varied service classifications, for the United States, States, the District of Columbia, and SMSA's. Greater kind-of-business detail is shown for larger areas. For each State, the District of Columbia, and the United States, 1982 data are provided on receipts/revenue and employees per establishment, and on receipts/revenue and payroll per employee. Comparative statistics showing percent changes in receipts/expenses and payroll between 1977 and 1982 also are shown.

#### Industry series—5 reports (SC82-I-1 to -5)

The first report (SC82-I-1) presents data based on size of establishment, size of company or firm (firm size is based on all establishments operated by a firm within the same kind of business or kind-of-business group for which data are presented), and legal form of organization. Establishment statistics are presented by receipts/revenue size and by employment size; statistics for firms, by receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits). Statistics are presented for establishments with payroll by kind of business on the number of establishments, receipts/revenue, payroll, and employment for the United States.

A report (SC82-I-2) on capital expenditures, depreciable assets, and operating expenses presents data for firms with payroll for the United States by major kinds of business. Operating expenses include annual payroll, supplemental labor costs, purchased services, etc. Receipts data also are provided.

Three other reports (SC82-I-3 to -5) contain data for hotels, motels, and other lodging places; the motion picture industry; and other miscellaneous subjects. Data are presented for the United States as a whole and, where feasible, for States and SMSA's.

### Final Report Volumes

- Volume I. 1982 Census of Service Industries—Summary and Industry Statistics. Includes data previously issued in series SC82-I.
- Volume II. 1982 Census of Service Industries—Geographic Area Statistics. Includes data previously issued in series SC82-A.

### Microfiche

Every final report in the 1982 Census of Service Industries also will be available on microfiche.

### Public-Use Computer Tapes

Selected data—detailed information by geographic area—also are available on public-use computer tapes. For the selected data, these tapes will provide the same information found in the final reports. Public-use computer tapes are available for users who wish to summarize, rearrange, or process large amounts of data. These tapes, with corresponding technical documentation, are sold by Data User Services Division, Customer Services (Tapes), Bureau of the Census, Washington, D.C. 20233.

## OTHER ECONOMIC CENSUS REPORTS

Data on retail trade, wholesale trade, construction industries, manufactures, mineral industries, transportation, enterprise statistics, minority-owned business enterprises, and women-owned businesses also are available from the 1982 Economic Censuses. A separate series of reports covers the censuses of outlying areas—Puerto Rico, Virgin Islands of the United States, Guam, and the Northern Marianas. Separate announcements describing these reports are available free of charge from Data User Services Division, Customer Services (Publications), Bureau of the Census, Washington, D.C. 20233.

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